

Respondent Name
Retired Firefighters of Washington and Richard Warbrouck
Complainant Name
Helen Clarice Surprenant
Complaint Description
<p><u>Helen Surprenant</u> reported via the portal Sun, 19 Apr 2020 at 6:50 PM</p> <p>It appears that Retired Firefighters of Washington (RFFOW) is operating as a political (action) committee (PAC) without having been registered as a PAC, as would be required by the Public Disclosure Commission (PDC). This non-registration combines with long chain of PDC reporting violations. In addition to RFFOW PAC's simple existence in PDC records being absent, RFFOW PAC has not been reporting any of its collection of money into RFFOW PAC — or — donation payments RFFOW PAC makes both candidates and committees, as they would be expected to report to the PDC, for each and all payments.</p> <p>In just the last two years alone, the RFFOW has collected \$20,990 in PAC contributions from among 124 individual contributions, in addition to smaller contributions identified as part of membership dues, see membership application PDF, highlighted. Those who made donations to the RFFOW PAC, and amounts, are noted in the RFFOW newsletters. Attached are six pages of those reports found in RFFOW newsletters in 2017 and 2019. The detail is spelled out. Regardless of the fact these were reported in RFFOW's newsletter, the PDC does expect these receipts to be reported in accordance with PDC's requirements. This reporting that has not occurred all along, and has gone undetected since RFFOW PAC doesn't even appear to be on the PDC's radar.</p> <p>On the political contributions side of the ledger, gifts to candidates and campaigns, RFFOW has made donations to political candidates and campaigns 200 times since 2008, in the total amount of \$42,525, records linked below. RFFOW's reporting of its political contributions is completely absent from PDC records.</p> <p>So how do we know about these records if RFFOW PAC did not report them to the PDC? These donations to candidates and committees from RFFOW PAC, these records were generated as part of PDC's records reporting from those candidates and committees who received RFFOW's donations, and reported to the PDC as they were supposed to. The candidates and committees appeared to have done everything legal, but RFFOW didn't. RFFOW PAC is also required to report, just like the candidates and committees do, but it has failed to comply all along.</p> <p>Political expenditures RFFOW made to candidates and political committees can be reviewed at the PDC web site. The attached Excel file is also a reflection of those PDC records as reported from candidates and committees. Use search word for contributor as "retired firefighters" to assemble the summary. You may need to copy and paste the URL if it doesn't click link.</p>

RFFOW Nwsltr. April 2020_ pg. 8.pdf
128.38 KB

RFFOW Nwsltr. April 2020_ pg. 7.pdf
316.33 KB

RFFOW Nwsltr. April 2020_ pg. 6.pdf
360.51 KB

RFFOW Nwsltr. April 2020_ pg. 4 .pdf
375.61 KB

RFFOW Nwsltr. April 2020_ pg. 3 .pdf
303.98 KB

RFFOW Nwsltr. April 2020_ pg. 2 .pdf
458.8 KB

RFFOW Nwsltr. April 2020_ pg. 1 .pdf
401.83 KB

PDC complaint - RFFOW and Richard Warbrouck.pdf
8.2 MB

What impact does the alleged violation(s) have on the public?

These violations cut to the core of transparency of political contributions, not just a stray item here and there, but by whole cloth design of the system run by Richard Warbrouck and the Retired Firefighters of Washington (RFFOW). For many years, the RFFOW has collected political contributions to its PAC. The problem with that is the PAC has never been registered with the PDC. Through those same years, RFFOW has made scores of contributions to the campaigns of political candidates without ever reporting those disbursements to the PDC. The consistent place where records of contributions to candidates can be found is with the candidates themselves, who dutifully reported their receipts. As for RFFOW functioning as a PAC with no records on file with the PDC - apparently ever - this situation has averted all aspects of reporting for transparency for the money involved in political campaigns. It undercuts the public's right to know, and the PDC's obligation to receive record of all political money moving around. It's a systematic failure that has gone on far too long, the violations appear to be in the hundreds.

List of attached evidence or contact information where evidence may be found

It's useful to examine the IRS reporting of RFFOW to understand a compounded series of misrepresentations to both the IRS and the PDC. Below is the 990 EZ tax return for RFFOW for 2018. On the bottom of the return, it's signed by Richard Warbrouck as president. Then on page 3, item 42, it seems to suggest that Mr. Warbrouck is serving in a treasury role, listing himself and his own address for location of financial records. Doing both is in violation of PDC rules for PACs.

On item 46, page 4 in this 2018 tax return, Warbrouck represented that this 501(c)(4) organization did not participate directly or indirectly in political campaign activity. He says RFFOW does not. But clearly, the records of contributions to the "PAC" and payout to candidates for many years suggests that he has lied on his IRS tax returns on a point that is easy to prove, that his organization participates in political campaigns for candidates running for public office on a regular basis.

The 2018 990 EZ tax return for RFFOW:

https://projects.propublica.org/nonprofits/display_990/910856039/03_2019_prefixes_84-92/910856039_201812_990EO_2019032516191111

On page 7 of a the February 2020 RFFPO newsletter, attached, donors to the RFFOW "PAC" are listed with amounts. This evidences RFFOW's own admission it was receiving political contributions from its members. Other citations in RFFOW newsletters mention that RFFOW slices a part of its dues money for political campaign purposes as well:

https://www.rffow.org/images/2020_Newsletters/02%20Newsletter%202020.pdf

As for where did the RFFOW PAC money get spent on candidates, that listing is found on the attached document PDF titled PDC Complaint - RFFOW and Richard Warbrouck. The record shows hundreds of RFFOW contributions to political candidates in many districts that were never disclosed to the PDC by RFFOW. The only way these political donations were found was in searching candidates who properly filed their reports of donations and indicated they were receiving checks from RFFOW. If not for candidates filing these donations, they would be totally hidden from public reach. RFFOW had virtually no above-the-board reporting of its solicitations and contributions, nor proper reports of what campaigns received RFFOW money.

List of potential witnesses with contact information to reach them

The provided records indicate a name for contributions to the RFFOW PAC, found in the RFFOW newsletter. Any of them are potential witnesses. Also, the reports of candidates who received money lists who gave it, RFFOW. These recipients of checks for campaigns, and their treasurers, should provide record of potential witnesses. The combined list amounts to virtually hundreds of potential witnesses. Within PDC's own ability to follow the record trails that exist, it should have the ability to at least ascertain whether these political donations were actually made.

Certification (Complainant)

I certify (or declare) under penalty of perjury under the laws of the State of Washington that information provided with this complaint is true and correct to the best of my knowledge and belief.

To Washington State PDC

It appears that Retired Firefighters of Washington (RFFOW) is operating as a political (action) committee (PAC) without having been registered as a PAC, as would be required by the Public Disclosure Commission (PDC). This non-registration combines with long chain of PDC reporting violations. In addition to RFFOW PAC's simple existence in PDC records being absent, RFFOW PAC has not been reporting any of its collection of money into RFFOW PAC — or — donation payments RFFOW PAC makes both candidates and committees, as they would be expected to report to the PDC, for each and all payments.

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Duplicate records, reflected in this Excel file

Contributions (5)

Contributions													
contributor_name	filer_name	type	contributor_city	contributor_state	election_year	receipt_date	amount	cash_or_in_kind	primary_general	contributor_employer_name	contributor_occupation	report_number	url
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2012	04/25/2012	\$500.00	Cash	Primary			100460641	View report
RETIRED FIREFIGHTERS OF WA	RING-ERICKSON LYNDA J	Candidate	EDMONDS	WA	2012	06/09/2012	\$250.00	Cash	Primary			100469501	View report
RETIRED FIREFIGHTERS OF WA	HUNTER ROSS A	Candidate	EDMONDS	WA	2012	07/27/2012	\$500.00	Cash	Primary			100479651	View report
RETIRED FIREFIGHTERS OF WA	DUNSHEE HANS M	Candidate	EDMONDS	WA	2016	12/10/2015	\$500.00	Cash	Primary			100672690	View report
RETIRED FIREFIGHTERS OF WA	KEISER KAREN L	Candidate	EDMONDS	WA	2014	09/26/2014	\$200.00	Cash	General			100605172	View report
RETIRED FIREFIGHTERS OF WA	HUNTER ROSS A	Candidate	EDMONDS	WA	2014	09/26/2014	\$500.00	Cash	General			100604639	View report
RETIRED FIREFIGHTERS OF WA	HAYES DAVID J	Candidate	EDMONDS	WA	2018	10/18/2018	\$500.00	Cash	General			100869595	View report
RETIRED FIREFIGHTERS OF WA	HILL ANDREW R	Candidate	EDMONDS	WA	2014	09/25/2014	\$150.00	Cash	General			100604134	View report
RETIRED FIREFIGHTERS OF WA	PETTIGREW ERIC	Candidate	EDMONDS	WA	2018	10/19/2018	\$300.00	Cash	General			100869883	View report
RETIRED FIREFIGHTERS OF WA	CHASE MARALYN	Candidate	EDMONDS	WA	2018	12/06/2018	\$400.00	Cash	General			100876470	View report
RETIRED FIREFIGHTERS OF WA	HAYES DAVID J	Candidate	EDMONDS	WA	2014	09/26/2014	\$200.00	Cash	General			100604085	View report
RETIRED FIREFIGHTERS OF WA	LYTTON KRISTINE C	Candidate	EDMONDS	WA	2014	10/16/2014	\$100.00	Cash	General			100608965	View report
RETIRED FIREFIGHTERS OF WA	HATFIELD BRIAN A	Candidate	EDMONDS	WA	2012	10/05/2012	\$150.00	Cash	General			100492777	View report
RETIRED FIREFIGHTERS OF WA	RYU CINDY S	Candidate	EDMONDS	WA	2010	10/29/2010	\$100.00	Cash	General			100392701	View report
RETIRED FIREFIGHTERS OF WA	HARGROVE MARK D	Candidate	EDMONDS	WA	2012	10/06/2012	\$400.00	Cash	General			100493907	View report
RETIRED FIREFIGHTERS OF WA	LITZOW STEPHEN R	Candidate	EDMONDS	WA	2012	10/11/2012	\$150.00	Cash	General			100494318	View report
RETIRED FIREFIGHTERS OF WA	PEARSON KIRK J	Candidate	EDMONDS	WA	2012	10/12/2012	\$150.00	Cash	General			100495919	View report
RETIRED FIREFIGHTERS OF WA	ORCUTT EDMUND T	Candidate	EDMONDS	WA	2012	10/12/2012	\$200.00	Cash	General			100494428	View report
RETIRED FIREFIGHTERS OF WA	MORRELL DAWN	Candidate	EDMONDS	WA	2012	10/05/2012	\$200.00	Cash	General			100495021	View report
RETIRED FIREFIGHTERS OF WA	LIAS MARKO S	Candidate	EDMONDS	WA	2012	10/12/2012	\$200.00	Cash	General			100495979	View report
RETIRED FIREFIGHTERS OF WA	MAXWELL MARCIE E	Candidate	EDMONDS	WA	2012	10/06/2012	\$150.00	Cash	General			100494614	View report
RETIRED FIREFIGHTERS OF WA	SCHUESLER MARK G	Candidate	EDMONDS	WA	2012	10/11/2012	\$300.00	Cash	General			100494214	View report
RETIRED FIREFIGHTERS OF WA	RING-ERICKSON LYNDA J	Candidate	EDMONDS	WA	2012	10/08/2012	\$300.00	Cash	General			100494637	View report
RETIRED FIREFIGHTERS OF WA	SEAQUIST LARRY R	Candidate	EDMONDS	WA	2012	10/15/2012	\$250.00	Cash	General			100497257	View report
RETIRED FIREFIGHTERS OF WA	BENTON DONALD M	Candidate	EDMONDS	WA	2012	10/18/2012	\$150.00	Cash	General			100497273	View report
RETIRED FIREFIGHTERS OF WA	MOSCOSO LUIS S	Candidate	RENTON	WA	2012	10/15/2012	\$200.00	Cash	General			100497207	View report
RETIRED FIREFIGHTERS OF WA	ROBERTS MARY HELEN	Candidate	EDMONDS	WA	2012	10/10/2012	\$200.00	Cash	General			100497489	View report
RETIRED FIREFIGHTERS OF WA	RIVERS ANNA M	Candidate	EDMONDS	WA	2012	10/12/2012	\$200.00	Cash	General			100494427	View report
RETIRED FIREFIGHTERS OF WA	GRIFFEY DANIEL G	Candidate	EDMONDS	WA	2012	10/11/2012	\$300.00	Cash	General			100495241	View report
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2012	10/12/2012	\$500.00	Cash	General			100495192	View report
RETIRED FIREFIGHTERS OF WA	WINSMAN RICK	Candidate	EDMONDS	WA	2012	10/11/2012	\$200.00	Cash	General			100495208	View report
RETIRED FIREFIGHTERS OF WA	BECKER RANDI L	Candidate	EDMONDS	WA	2012	10/22/2012	\$150.00	Cash	General			100497615	View report
RETIRED FIREFIGHTERS OF WA	ALEXANDER GARY C	Candidate	EDMONDS	WA	2012	10/08/2012	\$200.00	Cash	General			100499914	View report
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2016	09/20/2013	\$600.00	Cash	Primary			100544844	View report
RETIRED FIREFIGHTERS OF WA	FRASER KAREN R	Candidate	SHORELINE	WA	2008	08/10/2005	\$250.00	Cash	Primary			100148732	View report
RETIRED FIREFIGHTERS OF WA	FROMHOLD CHARLES BILL W	Candidate	EDMONDS	WA	2008	10/24/2007	\$300.00	Cash	Primary			100234638	View report
RETIRED FIREFIGHTERS OF WA	WA ST DEMO CENT COMM EXEMPT	Political Committee	EDMONDS	WA	2008	02/13/2008	\$250.00	Cash	Full election cycle			100245259	View report
RETIRED FIREFIGHTERS OF WA	HOUSE DEMO CAMP COMM	Political Committee	EDMONDS	WA	2008	04/29/2008	\$100.00	Cash	Full election cycle			100257421	View report
RETIRED FIREFIGHTERS OF WA	PRENTICE MARGARITA L	Candidate	EDMONDS	WA	2008	05/18/2008	\$100.00	Cash	Primary			100257110	View report
RETIRED FIREFIGHTERS OF WA	KENNEY PHYLIS G	Candidate	RENTON	WA	2008	09/29/2008	\$150.00	Cash	General			100275981	View report
RETIRED FIREFIGHTERS OF WA	GREEN TAM J	Candidate	EDMONDS	WA	2008	09/29/2008	\$200.00	Cash	General			100276771	View report
RETIRED FIREFIGHTERS OF WA	HEWITT MICHAEL D	Candidate	EDMONDS	WA	2008	10/06/2008	\$200.00	Cash	General			100276593	View report
RETIRED FIREFIGHTERS OF WA	GREGOIRE CHRISTINE O	Candidate	RENTON	WA	2008	09/29/2008	\$300.00	Cash	General			100276740	View report
RETIRED FIREFIGHTERS OF WA	PRIDEMORE CRAIG A	Candidate	RENTON	WA	2008	09/29/2008	\$200.00	Cash	General			100276570	View report
RETIRED FIREFIGHTERS OF WA	SIMPSON GEOFFREY H	Candidate	EDMONDS	WA	2008	10/02/2008	\$250.00	Cash	General			100276702	View report
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2008	10/03/2008	\$200.00	Cash	General			100276743	View report
RETIRED FIREFIGHTERS OF WA	HUNTER ROSS A	Candidate	RENTON	WA	2008	10/06/2008	\$200.00	Cash	General			100276721	View report
RETIRED FIREFIGHTERS OF WA	ROSSI DINO J	Candidate	RENTON	WA	2008	09/29/2008	\$300.00	Cash	General			100276722	View report
RETIRED FIREFIGHTERS OF WA	MCKENNA ROBERT M	Candidate	EDMONDS	WA	2008	10/03/2008	\$250.00	Cash	General			100276611	View report
RETIRED FIREFIGHTERS OF WA	SCHUESLER MARK G	Candidate	EDMONDS	WA	2008	10/07/2008	\$250.00	Cash	General			100276876	View report
RETIRED FIREFIGHTERS OF WA	KELLEY TROY X	Candidate	EDMONDS	WA	2008	10/02/2008	\$150.00	Cash	General			100277180	View report
RETIRED FIREFIGHTERS OF WA	ROACH DANIEL N	Candidate	EDMONDS	WA	2008	10/16/2008	\$100.00	Cash	General			100280233	View report
RETIRED FIREFIGHTERS OF WA	CHASE MARALYN	Candidate	EDMONDS	WA	2008	10/13/2008	\$200.00	Cash	General			100278366	View report
RETIRED FIREFIGHTERS OF WA	PRENTICE MARGARITA L	Candidate	EDMONDS	WA	2008	10/07/2008	\$200.00	Cash	General			100278105	View report
RETIRED FIREFIGHTERS OF WA	RASMUSSEN MARILYN J	Candidate	EDMONDS	WA	2008	10/24/2008	\$200.00	Cash	General			100280544	View report
RETIRED FIREFIGHTERS OF WA	WA ST DEMO CENT COMM EXEMPT	Political Committee	EDMONDS	WA	2009	02/17/2009	\$100.00	Cash	Full election cycle	PRESIDENT		100298937	View report
RETIRED FIREFIGHTERS OF WA	CONSTANTINE JAMES DOW	Candidate	EDMONDS	WA	2009	09/24/2009	\$300.00	Cash	General			100326385	View report
RETIRED FIREFIGHTERS OF WA	KENNEY PHYLIS G	Candidate	RENTON	WA	2010	11/13/2009	\$150.00	Cash	Primary			100334008	View report
RETIRED FIREFIGHTERS OF WA	CARLYLE REUVEN M	Candidate	EDMONDS	WA	2010	03/12/2010	\$100.00	Cash	Primary			100351991	View report
RETIRED FIREFIGHTERS OF WA	HOBBS STEVEN R	Candidate	EDMONDS	WA	2010	06/03/2010	\$150.00	Cash	Primary			100359295	View report
RETIRED FIREFIGHTERS OF WA	LIAS MARKO S	Candidate	EDMONDS	WA	2010	04/14/2010	\$100.00	Cash	Primary			100356069	View report
RETIRED FIREFIGHTERS OF WA	SIMPSON GEOFFREY H	Candidate	EDMONDS	WA	2010	06/09/2010	\$150.00	Cash	Primary			100363389	View report
RETIRED FIREFIGHTERS OF WA	CONWAY STEVEN E	Candidate	EDMONDS	WA	2010	09/18/2010	\$200.00	Cash	General			100380395	View report
RETIRED FIREFIGHTERS OF WA	ALEXANDER GARY C	Candidate	EDMONDS	WA	2010	09/24/2010	\$200.00	Cash	General			100380564	View report
RETIRED FIREFIGHTERS OF WA	KELLEY TROY X	Candidate	EDMONDS	WA	2010	10/30/2010	\$100.00	Cash	General			100388949	View report
RETIRED FIREFIGHTERS OF WA	EIDE TRACEY J	Candidate	EDMONDS	WA	2010	10/16/2010	\$150.00	Cash	General			100386576	View report
RETIRED FIREFIGHTERS OF WA	MURRAY EDWARD B	Candidate	EDMONDS	WA	2010	12/09/2010	\$200.00	Cash	General			100392256	View report
RETIRED FIREFIGHTERS OF WA	KEISER KAREN L	Candidate	EDMONDS	WA	2014	07/20/2011	\$150.00	Cash	Primary			100424383	View report
RETIRED FIREFIGHTERS OF WA	PRIDEMORE CRAIG A	Candidate	RENTON	WA	2012	06/01/2012	\$200.00	Cash	Primary			100467833	View report
RETIRED FIREFIGHTERS OF WA	ALEXANDER GARY C	Candidate	EDMONDS	WA	2012	10/21/2011	\$200.00	Cash	Primary			100440077	View report
RETIRED FIREFIGHTERS OF WA	KASTAMA JAMES M	Candidate	EDMONDS	WA	2012	07/30/2012	\$100.00	Cash	Primary			100480025	View report
RETIRED FIREFIGHTERS OF WA	PRIDEMORE CRAIG A	Candidate	RENTON	WA	2012	08/01/2012	\$100.00	Cash	Primary			100481317	View report
RETIRED FIREFIGHTERS OF WA	JINKINS LAURIE A	Candidate	EDMONDS	WA	2014	09/26/2014	\$100.00	Cash	General			100605081	View report
RETIRED FIREFIGHTERS OF WA	SHELDON TIMOTHY M	Candidate	EDMONDS	WA	2014	09/24/2014	\$200.00	Cash	General			100604488	View report
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2016	09/05/2014	\$50.00	Cash	General			100601807	View report
RETIRED FIREFIGHTERS OF WA	CONWAY STEVEN E	Candidate	EDMONDS	WA	2014	08/04/2014	\$250.00	Cash	Primary			100595273	View report
RETIRED FIREFIGHTERS OF WA	SAWYER DAVID J	Candidate	EDMONDS	WA	2014	09/26/2014	\$100.00	Cash	General			100603744	View report
RETIRED FIREFIGHTERS OF WA	CHASE MARALYN	Candidate	EDMONDS	WA	2014	10/08/2014	\$250.00	Cash	General			100607884	View report
RETIRED FIREFIGHTERS OF WA	ANGEL JANICE E	Candidate	EDMONDS	WA	2014	09/24/2014	\$150.00	Cash	General			100604037	View report
RETIRED FIREFIGHTERS OF WA	NELSON SHARON K	Candidate	EDMONDS	WA	2014	09/25/2014	\$150.00	Cash	General			100603541	View report
RETIRED FIREFIGHTERS OF WA	SEAQUIST LARRY R	Candidate	EDMONDS	WA	2014	10/09/2014	\$300.00	Cash	General			100607167	View report
RETIRED FIREFIGHTERS OF WA	CONWAY STEVEN E	Candidate	EDMONDS	WA	2014	06/16/2014	\$500.00	Cash	Primary			100585198	View report
RETIRED FIREFIGHTERS OF WA	GOODMAN ROGER	Candidate	EDMONDS	WA	2014	09/26/2014	\$100.00	Cash	General			100603629	View report
RETIRED FIREFIGHTERS OF WA	GREEN TAM J	Candidate	EDMONDS	WA	2014	09/26/2014	\$100.00	Cash	General			100603624	View report
RETIRED FIREFIGHTERS OF WA	FROCKT DAVID S	Candidate	EDMONDS	WA	2014	09/25/2014	\$150.00	Cash	General			100603855	View report
RETIRED FIREFIGHTERS OF WA	ISENHOWER MATTHEW A	Candidate	EDMONDS	WA	2014	09/25/2014	\$150.00	Cash	General			100604214	View report
RETIRED FIREFIGHTERS OF WA	BAUMGARTNER MICHAEL J	Candidate	EDMONDS	WA	2014	09/29/2014	\$150.00	Cash	General			100604830	View report

RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2016	09/05/2014	\$350.00	Cash	Primary			100601807	View report
RETIRED FIREFIGHTERS OF WA	FRASER KAREN R	Candidate	EDMONDS	WA	2016	07/22/2013	\$100.00	Cash	Primary			100539644	View report
RETIRED FIREFIGHTERS OF WA	GIZZI JAMES A	Candidate	EDMONDS	WA	2012	10/23/2012	\$50.00	Cash	General			100498910	View report
RETIRED FIREFIGHTERS OF WA	KING CURTIS P	Candidate	EDMONDS	WA	2012	10/22/2012	\$150.00	Cash	General			100497788	View report
RETIRED FIREFIGHTERS OF WA	TARLETON GAELE D	Candidate	EDMONDS	WA	2012	10/19/2012	\$300.00	Cash	General			100497332	View report
RETIRED FIREFIGHTERS OF WA	CHOPP FRANK V	Candidate	EDMONDS	WA	2012	10/23/2012	\$250.00	Cash	General			100498574	View report
RETIRED FIREFIGHTERS OF WA	GREEN TAMI J	Candidate	EDMONDS	WA	2012	10/16/2012	\$200.00	Cash	General			100500275	View report
RETIRED FIREFIGHTERS OF WA	PADDEN MICHAEL J	Candidate	EDMONDS	WA	2012	10/17/2012	\$150.00	Cash	General			100496559	View report
RETIRED FIREFIGHTERS OF WA	HAYES DAVID J	Candidate	EDMONDS	WA	2016	07/11/2016	\$200.00	Cash	Primary			100708885	View report
RETIRED FIREFIGHTERS OF WA	DUNSHEE HANS M	Candidate	EDMONDS	WA	2016	06/10/2016	\$500.00	Cash	Primary			100701601	View report
RETIRED FIREFIGHTERS OF WA	UPHTEGROVE DAVID P	Candidate	EDMONDS	WA	2012	10/15/2012	\$200.00	Cash	General			100496732	View report
RETIRED FIREFIGHTERS OF WA	ORMSBY TIMM S	Candidate	EDMONDS	WA	2012	10/25/2012	\$200.00	Cash	General			100498081	View report
RETIRED FIREFIGHTERS OF WA	MCKENNA ROBERT M	Candidate	EDMONDS	WA	2012	10/09/2012	\$500.00	Cash	General			100495509	View report
RETIRED FIREFIGHTERS OF WA	PETTIGREW ERIC	Candidate	EDMONDS	WA	2012	10/16/2012	\$100.00	Cash	General			100497211	View report
RETIRED FIREFIGHTERS OF WA	PARLETTE LINDA EVANS	Candidate	EDMONDS	WA	2012	10/16/2012	\$250.00	Cash	General			100496092	View report
RETIRED FIREFIGHTERS OF WA	MCLAUGHLIN NANCY L	Candidate	EDMONDS	WA	2012	10/15/2012	\$200.00	Cash	General			100494986	View report
RETIRED FIREFIGHTERS OF WA	BOND MICHAEL J	Candidate	RENTON	WA	2008	08/16/2008	\$250.00	Cash	Primary			100268936	View report
RETIRED FIREFIGHTERS OF WA	CARRELL MICHAEL J	Candidate	EDMONDS	WA	2012	10/13/2012	\$150.00	Cash	General			100494763	View report
RETIRED FIREFIGHTERS OF WA	RYU CINDY S	Candidate	EDMONDS	WA	2012	10/11/2012	\$100.00	Cash	General			100494738	View report
RETIRED FIREFIGHTERS OF WA	PARLETTE LINDA EVANS	Candidate	EDMONDS	WA	2008	10/01/2008	\$150.00	Cash	General			100275876	View report
RETIRED FIREFIGHTERS OF WA	CONWAY STEVEN E	Candidate	RENTON	WA	2008	10/01/2008	\$200.00	Cash	General			100276170	View report
RETIRED FIREFIGHTERS OF WA	ZARELLI JOSEPH P	Candidate	EDMONDS	WA	2008	09/29/2008	\$200.00	Cash	General			100276038	View report
RETIRED FIREFIGHTERS OF WA	O'BRIEN ALLISTER H	Candidate	EDMONDS	WA	2008	09/30/2008	\$200.00	Cash	General			100276112	View report
RETIRED FIREFIGHTERS OF WA	MCAULIFFE ROSEMARY A	Candidate	RENTON	WA	2008	10/01/2008	\$100.00	Cash	General			100276438	View report
RETIRED FIREFIGHTERS OF WA	HEWITT MICHAEL D	Candidate	EDMONDS	WA	2012	10/13/2012	\$200.00	Cash	General			100494385	View report
RETIRED FIREFIGHTERS OF WA	KASTAMA JAMES M	Candidate	EDMONDS	WA	2008	09/29/2008	\$150.00	Cash	General			100275461	View report
RETIRED FIREFIGHTERS OF WA	KESSLER LYNN E	Candidate	EDMONDS	WA	2008	10/10/2008	\$150.00	Cash	General			100277708	View report
RETIRED FIREFIGHTERS OF WA	PETTIGREW ERIC	Candidate	SHORELINE	WA	2008	10/06/2008	\$100.00	Cash	General			100278051	View report
RETIRED FIREFIGHTERS OF WA	KELLEY TROY X	Candidate	EDMONDS	WA	2012	10/05/2012	\$100.00	Cash	General			100493142	View report
RETIRED FIREFIGHTERS OF WA	ORWALL TINA L	Candidate	EDMONDS	WA	2008	10/02/2008	\$150.00	Cash	General			100276941	View report
RETIRED FIREFIGHTERS OF WA	REGALA DEBBIE E	Candidate	EDMONDS	WA	2008	10/04/2008	\$150.00	Cash	General			100276804	View report
RETIRED FIREFIGHTERS OF WA	LINVILLE KELLI J	Candidate	EDMONDS	WA	2008	10/10/2008	\$150.00	Cash	General			100279292	View report
RETIRED FIREFIGHTERS OF WA	CHOPP FRANK V	Candidate	EDMONDS	WA	2008	10/18/2008	\$250.00	Cash	General			100281257	View report
RETIRED FIREFIGHTERS OF WA	MURRAY EDWARD B	Candidate	EDMONDS	WA	2010	11/25/2008	\$150.00	Cash	Primary			100285384	View report
RETIRED FIREFIGHTERS OF WA	DUNSHEE HANS M	Candidate	EDMONDS	WA	2008	10/25/2008	\$150.00	Cash	General			100283093	View report
RETIRED FIREFIGHTERS OF WA	FROCKT DAVID S	Candidate	EDMONDS	WA	2012	10/05/2012	\$150.00	Cash	General			100493232	View report
RETIRED FIREFIGHTERS OF WA	ORWALL TINA L	Candidate	EDMONDS	WA	2012	10/12/2012	\$200.00	Cash	General			100495025	View report
RETIRED FIREFIGHTERS OF WA	FRASER KAREN R	Candidate	SHORELINE	WA	2008	10/17/2008	\$200.00	Cash	General			100279842	View report
RETIRED FIREFIGHTERS OF WA	DAMMEIER BRUCE F	Candidate	EDMONDS	WA	2012	10/08/2012	\$200.00	Cash	General			100494165	View report
RETIRED FIREFIGHTERS OF WA	ALEXANDER GARY C	Candidate	EDMONDS	WA	2008	11/03/2008	\$200.00	Cash	General	RETIRED FIREFIGHTERS OF FIREFIGHTING		100287289	View report
RETIRED FIREFIGHTERS OF WA	ROJECKI KEVEN E	Candidate	EDMONDS	WA	2009	04/25/2009	\$100.00	Cash	Full election cycle			100303783	View report
RETIRED FIREFIGHTERS OF WA	CONWAY STEVEN E	Candidate	RENTON	WA	2008	05/13/2008	\$300.00	Cash	Primary			100253569	View report
RETIRED FIREFIGHTERS OF WA	LIAS MARKO S	Candidate	EDMONDS	WA	2010	08/13/2010	\$75.00	Cash	Primary			100375139	View report
RETIRED FIREFIGHTERS OF WA	KEISER KAREN L	Candidate	EDMONDS	WA	2010	08/25/2010	\$200.00	Cash	General			100375993	View report
RETIRED FIREFIGHTERS OF WA	CHASE MARALYN	Candidate	EDMONDS	WA	2010	09/01/2010	\$200.00	Cash	General			100379321	View report
RETIRED FIREFIGHTERS OF WA	ROACH PAM	Candidate	EDMONDS	WA	2010	11/01/2010	\$100.00	Cash	General			100390047	View report
RETIRED FIREFIGHTERS OF WA	SCHOESLER MARK G	Candidate	EDMONDS	WA	2012	11/10/2010	\$200.00	Cash	Primary			100390261	View report
RETIRED FIREFIGHTERS OF WA	CONWAY STEVEN E	Candidate	EDMONDS	WA	2014	07/25/2011	\$150.00	Cash	Primary			100421169	View report
RETIRED FIREFIGHTERS OF WA	FRASER KAREN R	Candidate	EDMONDS	WA	2012	07/25/2011	\$100.00	Cash	Primary			100423025	View report
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2012	11/18/2011	\$300.00	Cash	Primary			100438751	View report
RETIRED FIREFIGHTERS OF WA	SCHOESLER MARK G	Candidate	EDMONDS	WA	2012	11/10/2011	\$200.00	Cash	Primary			100437789	View report
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2012	10/15/2011	\$200.00	Cash	Primary			100433258	View report
RETIRED FIREFIGHTERS OF WA	JAYAPAL PRAMILA	Candidate	EDMONDS	WA	2018	12/10/2015	\$150.00	Cash	Primary			100673873	View report
RETIRED FIREFIGHTERS OF WA	RYU CINDY S	Candidate	EDMONDS	WA	2018	10/24/2018	\$300.00	Cash	General			100869900	View report
RETIRED FIREFIGHTERS OF WA	MOSCOSO LUIS S	Candidate	RENTON	WA	2016	07/06/2016	\$200.00	Cash	Primary			100707067	View report
RETIRED FIREFIGHTERS OF WA	MOSCOSO LUIS S	Candidate	RENTON	WA	2014	10/03/2014	\$200.00	Cash	General			100605262	View report
RETIRED FIREFIGHTERS OF WA	KUDERER PATRICIA E	Candidate	EDMONDS	WA	2018	07/19/2018	\$400.00	Cash	Primary			100846573	View report
RETIRED FIREFIGHTERS OF WA	HOLY JEFFREY M	Candidate	EDMONDS	WA	2018	10/28/2018	\$500.00	Cash	General			100869319	View report
RETIRED FIREFIGHTERS OF WA	ORTIZ-SELF LILLIAN	Candidate	EDMONDS	WA	2018	06/18/2018	\$200.00	Cash	Primary			100840181	View report
RETIRED FIREFIGHTERS OF WA	FRASER KAREN R	Candidate	EDMONDS	WA	2016	12/10/2015	\$300.00	Cash	Primary			100672480	View report
RETIRED FIREFIGHTERS OF WA	FRASER KAREN R	Candidate	EDMONDS	WA	2016	07/28/2015	\$200.00	Cash	Primary			100652731	View report
RETIRED FIREFIGHTERS OF WA	ORTIZ-SELF LILLIAN	Candidate	EDMONDS	WA	2014	10/21/2014	\$150.00	Cash	General			100610970	View report
RETIRED FIREFIGHTERS OF WA	FRASER KAREN R	Candidate	EDMONDS	WA	2016	07/06/2016	\$250.00	Cash	Primary			100706943	View report
RETIRED FIREFIGHTERS OF WA	LIAS MARKO S	Candidate	EDMONDS	WA	2014	09/30/2014	\$200.00	Cash	General			100605410	View report
RETIRED FIREFIGHTERS OF WA	MCCOY JOHN R	Candidate	EDMONDS	WA	2014	09/28/2014	\$100.00	Cash	General			100614344	View report
RETIRED FIREFIGHTERS OF WA	MCCOY JOHN R	Candidate	EDMONDS	WA	2014	09/28/2014	\$100.00	Cash	General			100613729	View report
RETIRED FIREFIGHTERS OF WA	SULLIVAN PATRICK J	Candidate	EDMONDS	WA	2016	07/19/2016	\$200.00	Cash	Primary			100718598	View report
RETIRED FIREFIGHTERS OF WA	LIAS MARKO S	Candidate	EDMONDS	WA	2018	06/12/2018	\$250.00	Cash	Primary			100838830	View report
RETIRED FIREFIGHTERS OF WA	HONEYFORD JAMES D	Candidate	EDMONDS	WA	2014	10/10/2014	\$200.00	Cash	General			100605953	View report
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2016	09/29/2016	\$300.00	Cash	General			100723610	View report
RETIRED FIREFIGHTERS OF WA	LIAS MARKO S	Candidate	EDMONDS	WA	2016	06/30/2016	\$200.00	Cash	Primary			100704822	View report
RETIRED FIREFIGHTERS OF WA	REYKDAL CHRIS P	Candidate	EDMONDS	WA	2014	10/07/2014	\$100.00	Cash	General			100605762	View report
RETIRED FIREFIGHTERS OF WA	SULLIVAN PATRICK J	Candidate	EDMONDS	WA	2016	10/28/2016	\$150.00	Cash	General			100732104	View report
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	RENTON	WA	2020	12/07/2017	\$500.00	Cash	Primary			100803601	View report
RETIRED FIREFIGHTERS OF WA	SULLIVAN PATRICK J	Candidate	EDMONDS	WA	2014	10/08/2014	\$150.00	Cash	General			100607179	View report
RETIRED FIREFIGHTERS OF WA	HOBBES STEVEN R	Candidate	EDMONDS	WA	2014	09/25/2014	\$200.00	Cash	General			100605393	View report
RETIRED FIREFIGHTERS OF WA	WYLIE SHARON L	Candidate	EDMUNDS	WA	2016	12/08/2015	\$150.00	Cash	Primary			100672184	View report
RETIRED FIREFIGHTERS OF WA	SULLIVAN PATRICK J	Candidate	EDMONDS	WA	2018	10/23/2018	\$400.00	Cash	General			100869910	View report
RETIRED FIREFIGHTERS OF WA	RANKER KEVIN M	Candidate	EDMONDS	WA	2016	10/26/2016	\$200.00	Cash	General			100731148	View report
RETIRED FIREFIGHTERS OF WA	BAILEY BARBARA F	Candidate	EDMONDS	WA	2016	09/07/2015	\$600.00	Cash	Primary			100657488	View report
RETIRED FIREFIGHTERS WA	LOVICK JOHNNY R	Candidate	EDMONDS	WA	2016	10/17/2016	\$150.00	Cash	General			100730060	View report
RETIRED FIREFIGHTERS WA	LOVICK JOHNNY R	Candidate	EDMONDS	WA	2016	06/07/2016	\$100.00	Cash	Primary			100703355	View report
RETIRED FIREFIGHTERS WA PAC	BERGQUIST STEVEN A	Candidate	EDMONDS	WA	2016	10/21/2016	\$200.00	Cash	General			100730119	View report
RETIRED FIREFIGHTERS WA PAC	MULLET MARK D	Candidate	EDMONDS	WA	2016	10/20/2016	\$200.00	Cash	General			100732143	View report
RETIRED FIREFIGHTERS WA PAC	LOVICK JOHNNY R	Candidate	EDMONDS	WA	2018	04/25/2018	\$400.00	Cash	Primary			100830096	View report
RETIRED FIREFIGHTERS WA PAC	LOVICK JOHNNY R	Candidate	EDMONDS	WA	2018	06/19/2018	\$100.00	Cash	Primary			100840207	View report
RETIRED FIREFIGHTERS WA PAC	FORTUNATO PHILIP D	Candidate	EDMONDS	WA	2017	10/30/2017	\$300.00	Cash	General			100797511	View report
RETIRED FIREFIGHTERS WA PAC	RYLANDS MICHELLE R	Candidate	EDMONDS	WA	2017	11/02/2017	\$300.00	Cash	General			100798725	View report
RETIRED FIREFIGHTERS WA PAC	ENGLUND JINYOUNG	Candidate	EDMONDS	WA	2017	10/28/2017	\$500.00	Cash	General			100799343	View report
RETIRED FIREFIGHTERS WA PAC	PETERSON STROM H	Candidate	EDMONDS	WA	2018	06/12/2018	\$200.00	Cash	Primary			100840324	View report
RETIRED FIREFIGHTERS WA PAC	MCCOY JOHN R	Candidate	EDMONDS	WA	2018	07/14/2018	\$200.00	Cash	Primary			100844478	View report
RETIRED FIREFIGHTERS WA PAC	KRUGER LEAVITT MARI L	Candidate	EDMONDS	WA	2018	07/11/2018	\$200.00	Cash	Primary			100844505	View report

RETIRED FIREFIGHTERS WA PAC	MANWELLER MATHEW S	Candidate	EDMONDS	WA	2018	07/17/2018	\$500.00	Cash	Primary			100845696	View report
RETIRED FIREFIGHTERS WA PAC	MILOSCIA MARK A	Candidate	EDMONDS	WA	2018	10/17/2018	\$500.00	Cash	General			100868335	View report
RETIRED FIREFIGHTERS WA PAC	HOLY JEFFREY M	Candidate	EDMONDS	WA	2016	07/22/2016	\$200.00	Cash	Primary			100711240	View report
RETIRED FIREFIGHTERS WA PAC	ORMSBY TIMM S	Candidate	EDMONDS	WA	2016	10/24/2016	\$200.00	Cash	General			100731429	View report
RETIRED FIREFIGHTERS WA PAC	HASEGAWA ROBERT A	Candidate	EDMONDS	WA	2016	10/22/2016	\$200.00	Cash	General			100729650	View report
RETIRED FIREFIGHTERS WA PAC	SEAQUIST LARRY R	Candidate	EDMONDS	WA	2016	10/20/2016	\$150.00	Cash	General			100729249	View report
RETIRED FIREFIGHTERS WA PAC	APPLETON SHERRY V	Candidate	EDMONDS	WA	2016	10/20/2016	\$200.00	Cash	General			100729000	View report
RETIRED FIREFIGHTERS WA PAC	WIRTH MINDIE L	Candidate	EDMONDS	WA	2016	09/16/2016	\$150.00	Cash	General			100722960	View report
RETIRED FIREFIGHTERS WA PAC	SEAQUIST LARRY R	Candidate	EDMONDS	WA	2016	07/26/2016	\$200.00	Cash	Primary			100711935	View report
RETIRED FIREFIGHTERS WA PAC	ORMSBY TIMM S	Candidate	EDMONDS	WA	2016	06/29/2016	\$500.00	Cash	Primary			100705657	View report
RETIRED FIREFIGHTERS WA PAC	WALTHERS LANE C	Candidate	EDMONDS	WA	2016	08/02/2016	\$200.00	Cash	Primary			100714731	View report
RETIRED FIREFIGHTERS WA PAC	HUNT SAMUEL W	Candidate	EDMONDS	WA	2016	12/10/2015	\$250.00	Cash	Primary			100672039	View report
RETIRED FIREFIGHTERS WA PAC	KOHL-WELLES JEANNE E	Candidate	EDMONDS	WA	2015	09/23/2015	\$200.00	Cash	Primary			100659761	View report
RETIRED FIREFIGHTERS WA PAC	PALUMBO GUY F	Candidate	EDMONDS	WA	2016	10/21/2016	\$200.00	Cash	General			100729200	View report
RETIRED FIREFIGHTERS WA PAC	MILOSCIA MARK A	Candidate	EDMONDS	WA	2018	07/11/2018	\$500.00	Cash	Primary			100846876	View report
RETIRED FIREFIGHTERS WA PAC	ORMSBY TIMM	Candidate	EDMONDS	WA	2014	08/19/2014	\$500.00	Cash	General			100598115	View report
RETIRED FIREFIGHTERS WA PAC	ERICKSEN DOUGLAS J	Candidate	EDMONDS	WA	2014	08/01/2014	\$250.00	Cash	Primary			100601961	View report
RETIRED FIREFIGHTERS WA PAC	ERICKSEN DOUGLAS J	Candidate	EDMONDS	WA	2014	09/26/2014	\$150.00	Cash	General			100603584	View report
RETIRED FIREFIGHTERS WA PAC	FORTUNATO PHILIP D	Candidate	EDMONDS	WA	2018	10/30/2018	\$400.00	Cash	General			100871515	View report
RETIRED FIREFIGHTERS WA PAC	ORMSBY TIMM S	Candidate	EDMONDS	WA	2018	10/24/2018	\$500.00	Cash	General			100871576	View report
RETIRED FIREFIGHTERS WA PAC	FRAME NOEL C	Candidate	EDMONDS	WA	2018	10/24/2018	\$300.00	Cash	General			100869245	View report
RETIRED FIREFIGHTERS WA PAC	KRUGER LEAVITT MARI L	Candidate	EDMONDS	WA	2020	12/09/2019	\$250.00	Cash	Primary			100949906	View report
RETIRED FIREFIGHTERS WA PAC	CHANDLER BRUCE Q	Candidate	EDMONDS	WA	2016	07/10/2016	\$200.00	Cash	Primary			100859736	View report
RETIRED FIREFIGHTERS WA PAC	RANKER KEVIN M	Candidate	EDMONDS	WA	2016	12/08/2015	\$150.00	Cash	Primary			100674922	View report
RETIRED FIREFIGHTERS WA PAC	BERGQUIST STEVEN A	Candidate	EDMONDS	WA	2018	10/19/2018	\$400.00	Cash	General			100868220	View report
RETIRED FIREFIGHTERS WA PAC	PATTI CRAIG M	Candidate	EDMONDS	WA	2016	07/07/2016	\$200.00	Cash	Primary			100707383	View report
RETIRED FIREFIGHTERS WA PAC	NELSON SHARON K	Candidate	EDMONDS	WA	2018	10/20/2016	\$200.00	Cash	Primary			100728849	View report
RETIRED FIREFIGHTERS WA PAC	KRUGER LEAVITT MARI L	Candidate	EDMONDS	WA	2016	10/24/2016	\$200.00	Cash	General			100730018	View report
RETIRED FIREFIGHTERS WA PAC	SPITZER RANDY E	Candidate	EDMONDS	WA	2016	10/21/2016	\$150.00	Cash	General			100729149	View report

Switch gears with different reporting requirements:

IRS "POLITICAL" CONCERNS

IRS returns for RFFOW suggest a disconnect between the political donation receipts and expenditures. RFFOW's form 990-EZ for three years appears to be filed with false information. RFFOW reports on line #46, that it is not engaging in political campaign activities regarding candidates running for public office. That line is marked "No," by this return filed under the officer's signature of Richard C. Warbrouck.

This seems to be a serious error or perhaps even falsification of reporting to the IRS. Additionally, #44a asks whether the organization maintained any donor funds, which is also marked "No." #37a asks to enter the amount of political expenditures, he marks "No" there too. How these income tax statements have been filed in these four years sure seem to obfuscate the political receipts and expenditures that are clearly a standard part of business for RFFOW. Errors or misleading reporting in this sort of way, it seems, could jeopardize the non profit tax exempt status of RFFOW. Again, you may need to copy and paste the URL if it doesn't click link.

I thought you might want to be aware of what appear to be an expansive set of problems for RFFOW regarding its political activities, with both the PDC and the IRS.

ps: Regarding PDC, under RCW 42.17A.005 - Definitions

Section 15, a "Continuing political committee" means a political committee that is an organization of continuing existence not established in anticipation of a particular election campaign.

Section 16(a) "Contribution includes:

(i) A loan, gift, deposit, subscription, forgiveness of indebtedness, donation, advance, pledge, payment, transfer of funds between political committees or anything of value, including personal and professional services for less than full consideration

pps: A search for any existence of an RFFOW PAC were made through the PDC's web site using variations of the relevant search terms, each producing a "no records found" indication:

2949204001822 9

OMB No. 1545-1150

Short Form

Form **990-EZ**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990EZ for instructions and the latest information.

2018

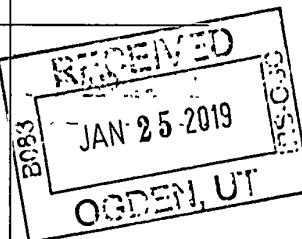
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning , 2018, and ending , 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Retired Firefighters of Washington Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 9134 207th Place Sw City or town, state or province, country, and ZIP or foreign postal code Edmonds, WA 98026-6659
D Employer identification number 91-0856039	
E Telephone number 425-775-9080	
F Group Exemption Number 04	
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) 04	
H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
I Website: www.rffow.org	
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other Membership	
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 50,937	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	50,937
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	50,937	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	25,507
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	1,168
	15 Printing, publications, postage, and shipping	15	8,851
	16 Other expenses (describe in Schedule O)	16	9,676
17 Total expenses. Add lines 10 through 16	17	45,202	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,735
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	123,835
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	129,570



For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form **990-EZ** (2018)

SCANNED MAR 25 2019

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	123,835	22 129,570
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	123,835	25 129,570
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	123,835	27 129,570

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

28 See Schedule O		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	45,202
29		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	45,202

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Richard Warbrouck President	10	17,977	0	0
James Fossos Vice President	2	0	0	0
Jim Adsley Director	2	0	0	0
Pat Bartlow Director	2	0	0	0
John Kinsella Director	2	0	0	0
Jim Fisher Director	2	0	0	0
Roy Orlando Director	2	0	0	0
Alan Stanford Director	2	0	0	0
Curt Vandver Director	2	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions		✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
37b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
38b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter:		
39a Initiation fees and capital contributions included on line 9		
39b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41 List the states with which a copy of this return is filed ▶ None		
42a The organization's books are in care of ▶ Richard Warbrouck Telephone no. ▶ 425-775-9080 Located at ▶ 9134 207th Place SW Edmonds, WA ZIP + 4 ▶ 98026-6659		
42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶		✓
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
42c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶		✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
44c Did the organization receive any payments for indoor tanning services during the year?		✓
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions		✓

- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I **46**

Yes	No
	✓

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II **47**

Yes	No
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48**

Yes	No
- 49a** Did the organization make any transfers to an exempt non-charitable related organization? **49a**

Yes	No
- b** If "Yes," was the related organization a section 527 organization? **49b**

Yes	No
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

<u>Richard Warbrouck</u> Signature of officer	<u>1-21-19</u> Date
<u>Richard Warbrouck, President</u> Type or print name and title	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Retired Firefighters of Washington

Employer identification number

91-0856039

Form 990EZ Part III Organization's Primary Exempt Purpose

Social Welfare Association

Form 990EZ Part III, line 28 - Statement of Program Service Accomplishments

Association for the brotherhood of retired firefighters of Washington State

Education regarding pensions, health insurance and other issues affecting retired firefighters, members are informed of legislations as it

affects them and these issues.

Name of the organization

Retired Firefighters of Washington

Employer identification number

91-0856039

Form 990EZ Part 1, line 16

Other Expenses**Travel** \$966**Visa** \$2,166**Taxes** \$6,467**Bank Charges** \$77**Total: \$9,676**

2949206207013 8

Form **990-EZ** **Short Form**
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150
2017
Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

► Do not enter social security numbers on this form as it may be made public.
 ► Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning , 2017, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
Retired Firefighters Of Washington
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
9134 207th Place SW
 City or town, state or province, country, and ZIP or foreign postal code
Edmonds, WA 98026-6659

D Employer identification number
91-0856039

E Telephone number
425-775-9080

F Group Exemption Number ►

G Accounting Method ☒ Cash ☐ Accrual ☐ Other (specify) ►

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ► www.rffow.org

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☐ Corporation ☐ Trust ☐ Association ☒ Other **Membership**

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ **45,344**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I ☒

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	1
2	Program service revenue including government fees and contracts	2
3	Membership dues and assessments	3 45,344
4	Investment income	4
5a	Gross amount from sale of assets other than inventory	5a
5b	Less: cost or other basis and sales expenses	5b
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c
6	Gaming and fundraising events	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
6c	Less: direct expenses from gaming and fundraising events	6c
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d
7a	Gross sales of inventory, less returns and allowances	7a
7b	Less: cost of goods sold	7b
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c
8	Other revenue (describe in Schedule O)	8
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 45,344
10	Grants and similar amounts paid (list in Schedule O)	10
11	Benefits paid to or for members	11
12	Salaries, other compensation, and employee benefits	12 25,124
13	Professional fees and other payments to independent contractors	13
14	Occupancy, rent, utilities, and maintenance	14 749
15	Printing, publications, postage, and shipping	15 9,368
16	Other expenses (describe in Schedule O)	16 8,530
17	Total expenses. Add lines 10 through 16	17 43,771
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18 1,573
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 122,262
20	Other changes in net assets or fund balances (explain in Schedule O)	20
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21 123,835

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 108421 Form **990-EZ** (2017)

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	122,262	123,835
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	24	
25 Total assets	122,262	123,835
26 Total liabilities (describe in Schedule O)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	122,262	123,835

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

28 <u>See Schedule O</u>		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	43,771
29		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	43,771

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Richard Warbrouck President	10	17,977	0	0
James Fossos Vice President	2	0	0	0
Jim Adsley Director	2	0	0	0
Pat Bartlow Director	2	0	0	0
John Church Director	2	0	0	0
Jim Fisher Director	2	0	0	0
Roy Orlando Director	2	0	0	0
Alan Stanford Director	2	0	0	0
Curt Vandver Director	2	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the Instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	✓
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	✓
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		0
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	✓
41 List the states with which a copy of this return is filed ▶ None		
42a The organization's books are in care of ▶ Richard Warbrouck Telephone no. ▶ 425-775-9080 Located at ▶ 9134 207th Place SW Edmonds, WA ZIP + 4 ▶ 98026-6659		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: ▶	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	✓

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		✓

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
----	--	--

- 49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
-----	--	--

- b If "Yes," was the related organization a section 527 organization?

49b		
-----	--	--

- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶

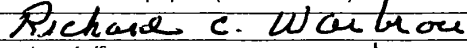
- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving more than \$100,000 ▶

- 52 Did the organization complete Schedule A? **Note:** All completed Schedule A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information furnished by preparer.

Sign Here 
Signature of officer
Richard Warbrou
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name
Preparer's signature
Firm's name ▶
Firm's address ▶

May the IRS discuss this return with the preparer shown above? See instructions.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

Retired Firefighters of Washington

Employer identification number

91-0856039

Form 990EZ Part III Organization's Primary Exempt Purpose

Social Welfare Association

Form 990EZ Part III, line 28 - Statement of Program Service Accomplishments

Association for the brotherhood of retired firefighters of Washington State

Education regarding pensions, health insurance and other issues affecting retired firefighters, members are informed of legislation as it affects them and these issues.

Form 990-EZ Department of the Treasury Internal Revenue Service	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)	OMB No. 1545-1150 2016 Open to Public Inspection
▶ Do not enter social security numbers on this form as it may be made public. ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990 .		
A For the 2016 calendar year, or tax year beginning , 2016, and ending , 20		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Retired Firefighters of Washington Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 9134 207th Place SW City or town, state or province, country, and ZIP or foreign postal code Edmonds, WA 98026-6659	D Employer identification number 91-0856039 E Telephone number 425-775-9080 F Group Exemption Number ▶
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
I Website: ▶ www.rffow.org		
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other Membership		
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 49,842		
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>		
Revenue	1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory 5b Less: cost or other basis and sales expenses 5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) 6b c Less: direct expenses from gaming and fundraising events 6c d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d 7a Gross sales of inventory, less returns and allowances 7a b Less: cost of goods sold 7b 7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c 8 Other revenue (describe in Schedule O) 8 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	1 2 3 49,842 4 5a 5b 5c 6a 6b 6c 6d 7a 7b 7c 8 9 49,842
Expenses	10 Grants and similar amounts paid (list in Schedule O) 10 11 Benefits paid to or for members 11 12 Salaries, other compensation, and employee benefits 12 17,977 13 Professional fees and other payments to independent contractors 13 7,200 14 Occupancy, rent, utilities, and maintenance 14 1,221 15 Printing, publications, postage, and shipping 15 9,577 16 Other expenses (describe in Schedule O) 16 9,915 17 Total expenses. Add lines 10 through 16 ▶	10 11 12 17,977 13 7,200 14 1,221 15 9,577 16 9,915 17 45,890
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) 18 3,952 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 19 118,310 20 Other changes in net assets or fund balances (explain in Schedule O) 20 21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	18 3,952 19 118,310 20 21 122,262

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2016)

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	118,310	22 122,262
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	118,310	25 122,262
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	118,310	27 122,262

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒What is the organization's primary exempt purpose? **See Schedule O**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

28 See Schedule O		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	45,890
29		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	45,890

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Richard Warbrouck President	10	17,977	0	0
James Fossos Vice President	2	0	0	0
Jim Adsley Director	2	0	0	0
Patrick Bartlow Director	2	0	0	0
John Church Director	2	0	0	0
Jim Fisher Director	2	0	0	0
Roy Orlando Director	2	0	0	0
Alan Stanford Director	2	0	0	0
Curt Vandver Director	2	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V. ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b N/A	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a N/A	
b Gross receipts, included on line 9, for public use of club facilities	39b N/A	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	✓
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	0	
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization	0	
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	✓
41 List the states with which a copy of this return is filed ▶ None		
42a The organization's books are in care of ▶ Richard Warbrouck Telephone no. ▶ 425-775-9080 Located at ▶ 9134 207th Place SW Edmonds, WA ZIP + 4 ▶ 98026-6659		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: ▶	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	✓

- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
-----------	--	--

- 49a** Did the organization make any transfers to an exempt non-charitable related organization?

49a		
------------	--	--

- b** If "Yes," was the related organization a section 527 organization?

49b		
------------	--	--

- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

- f** Total number of other employees paid over \$100,000 ▶

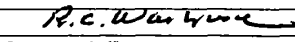
- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

- d** Total number of other independent contractors each receiving more than \$100,000 ▶

- 52** Did the organization complete Schedule A? **Note:** All completed Schedule A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information provided to the preparer by the taxpayer.

Sign Here 
 Signature of officer
R. C. Wainwright President
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name Preparer's signature
 Firm's name ▶
 Firm's address ▶

May the IRS discuss this return with the preparer shown above? See instructions.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Name of the organization

Retired Firefighters of Washington

Employer identification number

91-0856039

Form 990-EZ Part III. Organization's Primary Exempt Purpose

Social Welfare Association

Form 990-EZ Part III, line 28 - Statement of Program Service Accomplishments

Association for the brotherhood of retired firefighters of Washington State

Education regarding pensions, health insurance and other issues affecting retired firefighters, members are informed of legislation as it affects them and these issues.

Name of the organization

Retired Firefighters of Washington

Employer identification number

91-0856039**Form 990-EZ Part 1, Line 16****Other Expenses****Legal Fees** \$1,366**Travel** \$1,360**VISA** \$2,666**Taxes** \$4,461**Bank Charges** \$62**Total** \$9,915

Form 990-EZ Department of the Treasury Internal Revenue Service	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)	OMB No. 1545-1150 <div style="background-color: black; color: white; padding: 5px; text-align: center; font-size: 1.2em; font-weight: bold;">2015</div> <div style="background-color: black; color: white; padding: 5px; text-align: center; font-weight: bold;">Open to Public Inspection</div>
<p style="text-align: center;">▶ Do not enter social security numbers on this form as it may be made public.</p> <p style="text-align: center;">▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.</p>		
A For the 2015 calendar year, or tax year beginning , 2015, and ending , 20		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Retired Firefighters of Washington Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 9134 207th Place SW City or town, state or province, country, and ZIP or foreign postal code Edmonds, WA 98026-6659	D Employer identification number 91-0856039 E Telephone number 425-775-9080 F Group Exemption Number ▶
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
I Website: ▶ www.rffow.org		
J Tax-exempt status (check only one) – <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other Membership		
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 46,419		
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)		
Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>		
Revenue	1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory 5a b Less: cost or other basis and sales expenses 5b c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 5c 6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) 6b c Less: direct expenses from gaming and fundraising events 6c d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d 7a Gross sales of inventory, less returns and allowances 7a b Less: cost of goods sold 7b c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c 8 Other revenue (describe in Schedule O) 8 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ 46,419	1 2 3 46,419 4 5c 6d 7c 8 9 46,419
Expenses	10 Grants and similar amounts paid (list in Schedule O) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe in Schedule O) 17 Total expenses. Add lines 10 through 16 ▶ 44,867	10 11 12 17,977 13 7,250 14 1,050 15 8,833 16 9,757 17 44,867
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 20 Other changes in net assets or fund balances (explain in Schedule O) 21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶ 116,758	18 1,552 19 116,758 20 21 118,310

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2015)

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	116,758	118,310
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	116,758	118,310
26 Total liabilities (describe in Schedule O)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	116,758	118,310

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others)
28 See Schedule O		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	44,867
29		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	44,867

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Richard Warbrouck President	10	17,977	0	0
James Fossos Vice President	2	0	0	0
Patrick Bartlow Director	2	0	0	0
John Church Director	2	0	0	0
Jim Fisher Director	2	0	0	0
Bob Fuhrman Director	2	0	0	0
Randy Plain Director	2	0	0	0
Bill Roberts Director	2	0	0	0
Alan Stanford Director	2	0	0	0
Curt Vandver Director	2	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41 List the states with which a copy of this return is filed ▶ None		
42a The organization's books are in care of ▶ Richard Warbrouck Telephone no. ▶ 425-775-9080 Located at ▶ 9134 207th Pl SW Edmonds, WA ZIP + 4 ▶ 98026-6659		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	Yes	No
42b		✓
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶		✓
42c		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
c Did the organization receive any payments for indoor tanning services during the year?		✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
44d		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		✓
45b		

- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
-----------	--	--

- 49a** Did the organization make any transfers to an exempt non-charitable related organization?

49a		
------------	--	--

- b** If "Yes," was the related organization a section 527 organization?

49b		
------------	--	--

- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶

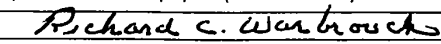
- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving more than \$100,000 ▶

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must complete Schedule A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information furnished by preparer.

Sign Here 
Signature of officer
president Retired Fire
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name Preparer's signature
Firm's name ▶
Firm's address ▶

May the IRS discuss this return with the preparer shown above? See instructions.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Name of the organization

Retired Firefighters of Washington

Employer identification number

91-0856039

Form 990-EZ Part III - Organization's Primary Exempt Purpose

Social Welfare Association

Form 990-EZ Part III, line 28 - Statement of Program Service Accomplishments

Association for the brotherhood of retired firefighters of Washington State

Education regarding pensions, health insurance and other issues affecting retired firefighters, members are informed of legislation as it affects them and these issues.

Name of the organization

Employer identification number

Retired Firefighters of Washington**91-0856039****Form 990-EZ, Part 1, Line 16****Other Expenses****Office Supplies/Visa** **\$3,716.00****Website** **\$246.00****Travel** **\$380.00****Taxes** **\$5,343.00****Bank charges** **\$72.00****Total** **\$9,757.00**

Retired Firefighters of Washington

9134 207th Pl SW • Edmonds, WA 98026-6659

Phone: 425-775-9080 • Fax: 425-776-7939

Email: info@rffow.org • www.rffow.org

Richard C. Warbrouck

President

James A. Fossos

Vice President

January 2018

For, About, and in Support of all Retired Washington State Firefighters



Next Meeting: Wednesday, January 17th, 2018- 11 AM; Calvary Christian Assembly 6801 Roosevelt Way NE Seattle, WA

President's Message - By Richard C. Warbrouck



I want to express my appreciation to Megan Girard our Administrative Assistant, to our Board of Directors, and Ray Sanderson who submits his

column religiously each month for our Newsletter. I also want to thank those of you who make personal donations to our Legislative Fund and to those who attend the meetings and legislative hearings on behalf of our membership. Our RFFOW organization is the largest and most active retiree public safety organization in the State.

It's an honor as your President to receive phone calls or to be stopped in the halls of the legislative buildings by legislators who want to comment or make a comment on a fire service issue or bill. We receive notes, emails and letters thanking us for the contributions we make to candidates and legislators who are running for election or re-election.

There is no such thing as a three legged stool in Olympia. As with a stool it takes four legs to be stable in Olympia: 1) organized and active, 2) knowledgeable and trustworthy, 3) informed and responsive, 4) charita-

ble and respectful. By virtue of your membership and support we put forth a four legged stool of support.

As an example, I am pleased to report that after a long awaited Attorney General Opinion that we requested through Senator Steve Conway we were recently able to have a Prior Act widow's full pension reinstated.

The Christmas Luncheon on December 8, 2017 at the Inglewood Golf Club in Kenmore, WA was huge success. The weather was cold, crisp, sunny and beautiful and very appropriate for a Christmas celebration. The building and halls were decorated beautifully, full of Christmas cheer. There were about eight Christmas trees including three in the dining hall, lights and decorations aglow. The food was hot, delicious and plentiful. The staff was very efficient and respectful. We had 112 members in attendance and immediately made a reservation for next year!

We are planning to have a guest speaker, an attorney, at our March meeting to discuss estate planning, wills versus trusts, different types of trusts, probate and power of attorneys, when and how to invoke or implement a power of attorney and how to revoke, dismiss or redirect a

power of attorney. Other subjects will be addressed, long term healthcare, elder care, elder care abuse, assisted living, adult family homes, nursing homes, memory care and Alzheimer homes and guardianships. We also want to discuss what rights the individual or patient has even when there is a power of attorney or guardianship in force.

All this is impossible to cover in one meeting. We also want those who cannot attend the meeting to benefit from this information so we plan to have a series of articles in our monthly Newsletters. In addition we would like to have questions asked and answered each month regarding these subjects.

We are currently assisting a member who may be a victim of elder abuse. He went to visit his personal physician regarding a knee problem with his daughter who had a power of attorney which was not in effect at that time. The doctor said that the member who lived at home alone should have some home healthcare as he was having some difficulties and had fallen down. On the way home the daughter executed the power of attorney and had him admitted in a secure Alzheimer's care facility where he is locked in, has no private phone, no cell phone or TV in his

(Continued on page 2)

President's Message

(Continued from page 1)

room. There is much more to the story but at this time we have helped him in revoking or terminating her power of attorney, which she may challenge, time will tell, as she is currently living in his house. Tomorrow we will have him moved to another facility and hopefully within a week or two, to his own home with some home healthcare. We first must have the son and daughter vacate the house if that is what the member desires.

The 2018 Legislative Session will be called to order on Monday January 8th. The Democrats are now in the driver's seat. They have a slight majority in the House and Senate and a Democrat in the Governor's office. This being an even numbered year will be a short sixty-day session with of course the possibility of special sessions when the regular session comes to a close on March 8, 2018.

We were successful with the help of one other group, the Washington State Council of Firefighters, WSCFF, to defeat a move in the budget committee to merge the LEOFF I & II Retirement Systems after the 2017 session came to a close. I don't expect a merger bill this session, however time will tell and we must be diligent.

We would like to have a bill to amend RCW 41.26 introduced but we don't think this is the time or atmosphere to have pension legislation introduced, especially after testifying repeatedly during the merger study that we don't want any new benefits, just leave the LEOFF I Retirement System alone.

The so-called LEOFF I Coalition with only one organization that belongs and with no members except

for the now eleven board members who are all self-appointed, may have other thoughts. In their recent appeal for donations Andy Wilson stated:

"It is too dangerous to open the LEOFF Plan I law up. If the LEOFF Plan I were to become underfunded at any point, funding for the remaining liability would require new legislation and LEOFF Plan I could lose funding this way as well. We have been told once the LEOFF I Law is opened up, cities and counties will want the surplus money to be used to help pay your medical benefits they are currently obligated to pay."

Now, six weeks later we were told that they have a legislator who will introduce a bill to amend the LEOFF I System. I reminded them that you can always find a legislator to introduce a bill even if he or she knows that bill won't get a hearing or have any chance of passing. That type of bill is called a "Pay the rent bill." It's for a legislator to show a constituent who works very hard for the legislator during the campaign season that he or she tried to help. The danger in this is that this type of bill can be amended to do something that you do not desire. I want to again point out that a statute (RCW) is always open. All a legislator has to do is submit a bill that is given a number and introduced in the House or Senate to amend a statute.

Dave Peery also made a very interesting point in his article in the Coalition's request for donations. Dave addresses the market value of the LEOFF I Retirement Fund. The market value is a little more complicated and always reported by the State Actuary. It has been reported below 100% and recently reported to be at 100%. In my estimation it is

In Memoriam

Retired Seattle firefighter, James W King, passed away on 11/03/2017. His celebration of life be held on Saturday, January 27th at Salty's on Alki, 1936 Harbor Avenue SW in Seattle, 11:00 to 3:00pm.

Shirley Hundven, widow of Tacoma Fire Dept. Asst Chief Don Hundven passed away on 11/8/17.

Axel Drugge, retired Seattle Firefighter, passed away on 11/27/17. He was 101 years old.

Dolores Pointer, widow of retired Seattle firefighter Donald Young Pointer, passed away on 11/17/17.

Murphy Anthony, retired Seattle Captain, passed away on 12/03/2017.

David Wayson retired Seattle dispatcher passed away on 12/22/2017

Kenneth Labrec, Retired Seattle Firefighter, passed away on 12/29/2017.

a hypothetical figure.

At any rate Dave is now making the point that there is no real surplus. It wasn't too long ago that Andy Wilson and Dave Peery testified after Jerry Taylor had just testified that there was no real surplus and explained why. Andy Wilson and Dave Peery who spoke after us said they wanted to negotiate a division of the projected surplus. They later requested a meeting with Jerry Taylor, Ken Crowder and me to discuss the drafting of a bill to establish how the surplus should be divided. When we asked them how, they didn't know, needless to say the meeting didn't last very long and was a waste of time. I had heard in Olympia that they contacted Repre-

(Continued on page 3)

(Continued from page 2)

sentative Bruce Chandler in this regard and that was the last I have heard in regards to a bill being drafted.

In June 2017 at the Washington State Council of Firefighters convention the following resolution was passed:

“That the Secretary-Treasurer work with available or interested past IAFF 7th District Vice Presidents and/or any presidents of organizations that lay claim to retired WSCFF members to create a plan to promote participation of our retirees with the WSCFF; and be it further resolved.

That the Plan should include the requirements to associate, the expectations of both sides, the creations of an elections process, proper representation, and any other issues that are discovered; and be it further resolved.

This plan will be presented at the 2018 IAFF/WSCFF Educational Seminar.”

As a result we have received an invitation from Dennis Lawson the President of the Washington State Council of Firefighters (WSCFF) to attend a meeting January 25, 2018 in Olympia to discuss this issue. This may be due to my remarks regarding the development of a state-wide LEOFF I and LEOFF II police and fire retiree association, or just an interest on their part to bring the retirees under the jurisdiction of the WSCFF.

President Lawson stated the following:

“As you can see, this is a fairly aggressive plan and one that needs to be acted upon. It is my hope that the LEOFF-I Coalition and the Retired Firefighters of Washington will accept this invitation and work with the WSCFF to strengthen and unite the Retired WSCFF members into one collective voice, operating professionally, and working on issues that af-

fect both LEOFF-I and LEOFF-2 retirees. In order to best manage the meeting, I would request each group limit its number of participants to no more than three members. We are also extending this invitation to two of our past IAFF 7th District Vice Presidents, Jim Hill and Paul Harvey to offer insight and a global perspective on this issue.

Roy Orlando and I were invited to attend a meeting in Olympia to discuss lobbying and the legislative process. There were other lobbyists there who repeatedly pointed out how important a citizen lobbyist is and how attentive a legislator is to a constituent in his or her legislative district or to someone outside of the district who makes a donation when they run for election or reelection. So with your legislative donations and your willingness to call, write, email a legislator or attend a hearing in Olympia allows us to make small contributions to certain legislators of time and or money and thereby play by their rules.

THE ANNUAL SUN CITY FIREFIGHTER REUNION WILL BE HELD AS FOLLOWS:

Friday February 9, 2018

11008 N. Balboa Drive
Sun City, Arizona 85354

Starts at 12 noon (Lunch
at 1pm)

Hosted by Bill and Mary Jane Donohoe and Sharon Herth

All food and drink will be provided. (donations accepted)

Please RSVP to Bill Donohoe at donohoe.46@hotmail.com



1. What song do we identify with New Year's Eve?
2. A tapir is a candle, a type of dancer, or an animal?
3. How does a deckhand say "yes"?
4. What is sweetened chicle?
5. Who won the Nobel Prize for Literature in 2016?

Flip to page 7 for answers!

January Pension Report

By Ray Sanderson

A November 21, 2017 article by Rebecca Moore of PlanSponsor.com titled "Public Pensions Have Been Able to Pay Promised Benefits" reports:

Some policymakers want to close participation in a public pension plan to all new hires, cut benefits and increase employee contributions, or convert defined benefit (DB) plans pensions into defined contribution (DC) plans. They usually cite the underfunding of public pension plans as the reason for these ideas.

New research shows that funding status has little correlation with a pension fund's ability to pay its promised benefits. Michael Kahn, director of research for the National Conference on Public Employee Retirement Systems (NCPERS) used data from the annual survey of public pensions by the U.S. Census Bureau for 1993 to 2016 and other data and found that during the last quarter century or so, state and local pension plans have always been able to meet their benefit and other payment obligations.

In four years (2002, 2008, 2009 and 2012), income from contributions and investment earnings was less than benefit obligations, but in the remaining 20 years, when income from contributions and investment earnings was more than benefit obligations, pension funds were building up a cushion that enabled them to weather the 2001 recession, the Great Recession of 2008, and other economic downturns. Today, state and local pension funds have about \$3.9 trillion that will provide a cushion during future economic recessions, the NCPERS analysis says.

While assets have grown, so have pension obligations. During 2012 to 2016, state pension obligations grew from \$3.52 trillion to \$4.19 trillion. Other sources of data show that pension obligations have steadily grown since 2000, when plans were almost 100% funded. NCPERS analysis shows that despite rising liabilities during the last quarter century, pension plans have been able to meet their annual benefit payments from contributions and investment income due to the cushion they built up in good years.

The analysis shows four states—Illinois, Kentucky, New Jersey, and Connecticut—had pension funds whose liabilities were more than twice their assets (that is, they were less than 50% funded) in 2016. On the other end of the funding spectrum are New York, Tennessee, South Dakota, and Wisconsin, which were all more than 94% funded. The majority of states' pension plans were more than 70% funded. Twenty-eight out of 50 states (56%) had pension funding levels that were 70% or above. Overall, the 299 state plans had total assets of \$3.05 trillion and pension obligations of \$4.2 trillion—which translates into a funding level of 72.6%. However, using quarterly earnings data for 2016, the assets for the 299 state plans were \$3.26 trillion, which results in a funding level of 77.6%.

According to the analysis, states in both top- and bottom-funded groups on average experienced situations in which contributions and investment income was not enough to meet annual benefit obligations about six out of 24 years during 1993 to 2016. The cash flow shortfalls were caused by the 2001 and 2008 recessions as well as other economic downturns. But both types of funds—partially and almost fully funded public pension plans—had adequate cushions to cover the cash flow shortfall.

The experience of the last quarter century suggests that state and local

pension funds will face economic recessions in the next quarter century and beyond. To strengthen the ability of these pension funds to weather future recessions, NCPERS suggests state and local policymakers may consider the following policy options:

- Stop dismantling public pensions because they aren't 100% funded;
- Strengthen funding mechanisms by adhering to principles that help determine the appropriate levels of required employer contributions;
- Establish a pension stabilization fund that can set aside money from a certain revenue stream to be used in special circumstances such as a recession; and
- Implement a mechanism to ensure that full employer contributions are made on a timely basis, perhaps by making employer contributions a nondiscretionary part of the budget.

"Our analysis demonstrates that pension plans can tolerate ups and downs in the markets and still meet their current obligations," says Hank H. Kim, NCPERS' executive director and counsel. "While funding ratios are an important actuarial tool, they are not a proxy for a plan's ability to pay benefits here and now."

Critics of public pensions often cite funding ratios of less than 100% as evidence of pressing financial problems, but this is faulty logic, Kim says. Contributions and earnings continue to flow into plans even as benefits are being paid out, he notes. "Shutting down a pension plan because it is not fully funded is an incredibly short-sighted action that destabilizes workers and their communities, and we want it to stop," Kim says.

<https://www.plansponsor.com/public-pensions-able-pay-promised-benefits/>

RFFOW GENERAL MEETING MINUTES

NOVEMBER 15, 2017

President Warbrouck called the meeting to order at 11:00 am at the Calvary Christian Assembly

President Warbrouck welcomed everyone and thanked the members for their attendance.

Everyone joined in the pledge allegiance to the flag.

Roll call of officers. Directors excused: Curt Vandver and Roy Orlando

Self-introductions by those present.

M/S/C to approve the minutes of the October meeting as printed in the newsletter.

President Warbrouck reported on current funding's and financial report.

M/S/C to accept the financial statement as presented.

President Warbrouck reported on PAC donations and letters to elected officials.

President Warbrouck discussed and read various cards and other correspondence from members around the state.

Moment of silence for departed members.

Old business –

President Warbrouck closed nomination for the three open positions.

M/S/C to elect by acclamation Bartlow, Kinsella and Orlando.

President Warbrouck reported on the Christmas luncheon.

Annual Breakfast (see newsletter) is on December 12th.

SFD L-27 contract settled with a

3% salary increase as of January 2018.

SFD Chiefs union settled.

City of Edmonds will be going to court. All information was given to our attorney Phil Talmadge. Dick went on to explain the main issue and how it impacts prior act members. President Warbrouck explained the various issues and the history of this matter to date.

President Warbrouck discussed future representation of one state-wide organization for firefighters and police officers. President Warbrouck gave an update as to our current status regarding efforts to develop state-wide representation of Retired LEOFF I and LEOFF II police and fire.

President Warbrouck went over hypotheticals based on current membership numbers and expenses. He also reported on our future considering both members and finances.

Dick discussed various possibilities if a state-wide organization were to be formed and how it could be configured and financed.

President Warbrouck reported on the history of how the RFFOW was able to send out our information to all LEOFF I retired firefighters through DRS. It was very successful.

New business –

President Warbrouck gave a legislative update as how it applies the elections of the new elected officials.

President Warbrouck reported on the most recent meeting of the Association of Washington Cities and the discussion of the increasing cost of medical expenses.

General discussion developed regarding RFFOW current and past issues.

President Warbrouck reported that the RFFOW is studying the staffing of LEOFF I disability and prior act pension boards. President Warbrouck discussed the lack of transparency and the possible conflict with the state's open meetings law, when the budget committee held closed meetings to discuss the state budget.

Meeting Adjourned 12:26pm

Respectfully Submitted,
Vice President James Fossos

THANKS TO THE FOLLOWING MEMBERS
WHO PAID THEIR 2018 DUES BY CHECK

**Sandra Adams
Elling Anderson
Henry Bass
Patricia Bradbury
Michael Brooks
Bob Canfield
Charlotte Clark
Daniel Doles
Gale Emens
Elmer Fleury
Mary Hicks
Donald Hutter
Victor Huxtable
Chuck Kahler
Theodore Loney
James McGough
Sue Miller
Evelyn Minea
Bruce P Mitchell
Donald Rogers
Rich Shankland
Dennis Swenson
Jim Shaw
Robert Swartout
Larry Wicken
Bobby Widmer
Richard Wirtz**

It's that time of year, annual membership dues are due for 2018.

Those who pay **dues by payroll deduction**, your dues are paid electronically \$5 monthly. If you have an address, email or phone number change please update our roster by mailing in the voucher with your correct contact information.

For those who pay **yearly by check**, please send in the dues voucher with updated information and an enclosed check.

If you are a spouse of a deceased member, put your name as the member. Please put in the name of the deceased member and the date of their death. *May they always be remembered.*

Any questions please reach out to us! Our phone number is (425) 775-9080 and email address info@rffow.org

2018 Retired Firefighters of Washington Membership Dues

Mail to: RFFOW 9134 207th PL SW Edmonds, WA 98026

☐ Dues paid by payroll deduction, only updating contact information

Name of current member: _____

Name of spouse: _____

Department Retired From: _____

☐ Prior Act ☐ L-1 ☐ L-2

Address: _____

Home Phone: _____ Cell Phone: _____

Email Address: _____

2018 Dues: \$57 Legislative Fund Donation: \$3 Amount Enclosed \$ _____

Name and date of death of former member if deceased:

Legislative Contributions for November and December 2017	Ronald Bluhm	\$500	Christine Maloney	\$120	Roger Keller	\$100
	Leslie Wing	\$500	Evelyn Minea	\$103	Richard Egeck	\$100
	Donald Beauclair	\$300	Donald Rogers	\$100	Fred Baker	\$100
	Sally Bouillon in memory of husband Brooks and Mom & Dad	\$300	Yvonne Dezarn in memory of husband Darrel	\$100	Bill Mitchell	\$100
	Frank Bladen	\$200	Robert Swartout	\$100	Odin Rondestvedt	\$100
	Donald Sharp	\$200	Michael Brooks	\$100	Sandra Adams	\$40
	Ron Hiraki	\$150	Sharyn Evans	\$100		
	Chuck Kahler	\$143	Bob Canfield	\$100		

Letter's We Like To Receive

Hi, Megan.

Just want to pass the word that this afternoon I received a call supposedly from someone connected with a Firefighter and Emergency Responder Coalition soliciting funds for lobbying efforts. The caller was not easy to understand. Phone number that showed up was 253-215-6802. I looked up the number; it is from Roy, Washington; there have been several complaints in the last few days regarding this number. There is a history of it being a robo caller, sometimes identified as Christine, several different scams. Curious that the call we received was for a firefighter "cause". He asked if they could count on us for a contribution I said "No! We support Retired Fire Fighters of Washington!" He couldn't get off the phone fast enough. Ha! Caught 'cha this time. Maybe the word can be passed that this is yet another scam. We're wishing you and all the great people connected with RFFOW a Wonderful, Good, Happy and Healthy 2018.

Judy and Bob Canfield

I got one of these calls a few years back. "Led them along" for a while and then cut loose. YOU DON'T WANT TO KNOW WHAT I CALLED THEM! For some reason they've never called me again. Hum. Thanks for the heads up!

Leroy McVay, King 4 / Shoreline F.D.

Please accept this donation, I am glad I am still here to send it. Thank you for your work with the pension system.
Sincerely, Leslie Wing

Dick, Megan and all, Thank you for all you do. Happy holidays, peace and love. Sandra Adams

Dear Richard,

Thank you so much for your contribution on behalf of the Retired Firefighters of Washington. Your support and confidence means a lot to me. We will be working hard to get our message out to our district and throughout the state. Thank you again for all you have done.

Sincerely, Barbara Bailey (Barbara Bailey for State Senate-GOP)

To the RFFOW team, keep up the good work. Thanks to all.

Frank Bladen

Dear Dick,

I thought that I would send the RFFOW some of the nearly three years of retroactive pay that local 2898 recently negotiated for its members. Also, I wanted to thank you and the team at the RFFOW who worked so hard to protect our LEOFF pensions. Thank you,
Ron Bluhm

Retired Seattle Fire Department



Retired Firefighters Of Washington

Published once a month by the Retired Firefighters of Washington: 9134 207th PI SW, Edmonds WA 98026-6659. Phone: 425-775-9080, Fax: 425-776-7939, website: www.rffow.org. All articles and classifieds need to be received by the **20th of the month**. Classifieds are for personal property of members only – not personal business. The Retired Firefighters of Washington reserves the right to reject or cancel any classified. For any questions, please contact Megan Girard (contact information below).

Retired Firefighters Board of

Directors:

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(home: 425-775-9080, cell: 206-406-9823, email: mwarbrouck@comcast.net)

Vice President: James A. Fossos

(home: 206-824-8537, jafossos@gmail.com)

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Curt Vandver

(home: 253-862-6262, cevandver@comcast.net)

Administrative Assistant:

Megan Girard (email: info@rffow.org)

Trivia answers from page 3

- 1) 'Auld Lang Syne'
- 2) Animal
- 3) Aye
- 4) Chewing gum
- 5) Bob Dylan



Retired Firefighters of Washington

9134 207th Pl SW
Edmonds, WA 98026-6659
www.rffow.org
Tel: 425-775-9080
Fax: 425-776-7939
E-mail: info@rffow.org



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**The next Meeting will be on
Wednesday, January 17th
at 11:00am;
Calvary Christian Assembly,
6801 Roosevelt Way NE
Seattle, WA**

Meeting Notices In YOUR Area

BELLINGHAM

WHEN: 2nd Friday of the month
WHERE: Squalicum Yacht Club
TIME: 10 AM
INFO: Call Jim Burton
360-734-6572
All are welcome to come and join us, family and friends.

RENTON

WHEN: 1st Wednesday of the month
WHERE: Station 13 in Renton
TIME: 10 AM
INFO: Call President Ray Barilleaux
425-255-7992 or
french1e@comcast.net
We invite you to join us! All are welcome!

YAKIMA

WHEN: 1st Monday of the month
WHERE: Waffles Cafe, 1501 N 1st St.
TIME: 8:30 AM
INFO: Call Bob VanDyke
509-452-8380
All retirees and wives from any Fire Department are welcomed and encouraged to attend!

VANCOUVER

WHEN: 3rd Thursday of the month
WHERE: Union Hall, 2807 NW Fruit Valley Rd V

TIME: 8 AM
INFO: Call President Orbie Scott
360-834-1726
scotty38@comcast.net
All are invited and encouraged to attend. It is a good time to hear and give the latest information, conduct our business and share time with friends.

EVERETT

WHEN: 3rd Tuesday of the month
WHERE: Bob's Burger & Brew, Marysville
TIME: 8:30 AM
INFO: David Neyens
dneyens@aol.com

TACOMA

WHEN: 1st Wednesday of the month
WHERE: Local 31 Union Hall
TIME: 11 AM
Bring a sack lunch, except August and December, which are potluck – everyone's favorite!

SPOKANE VALLEY

WHEN: 3rd Thursday of the month
WHERE: Conley's Restaurant
TIME: 9 AM
INFO: Call Buck Haney
509-922-0708

Anyone interested is encouraged to attend! Come, and give us a try!

ABERDEEN / HOQUIAM

WHEN: 1st Monday of the month
WHERE: The Aberdeen Duffy's Restaurant
TIME: 10 AM
INFO: Call Don Hirschman
360-533-4795
All are invited to join our get-together!

SOUTHWEST LUNCH BUNCH

WHEN: Last Friday of the month, October through May.
WHERE: Ling & Louie's Restaurant in the Wild Horse Pass Casino, Chandler, AZ.
TIME: 11 AM
INFO: Bob Burtch, 206-550-9987 or email, bocato2@yahoo.com

Retired Firefighters of Washington

9134 207th Pl SW • Edmonds, WA 98026-6659

Phone: 425-775-9080

Email: info@rffow.org • www.rffow.org

Richard C. Warbrouck

President

Jim Adsley

Vice President

February 2020

For, About, and in Support of all Retired Washington State Firefighters



Next Meeting: Wednesday, March 11th-11 AM; Calvary Christian Assembly 6801 Roosevelt Way NE Seattle, WA

President's Message - By Richard C. Warbrouck



I want to thank those of you who have forwarded a check for your 2020 dues and the payment slips. I also want to thank those who pay their

dues by payroll deduction and forwarded the dues payment slip and acknowledge and extend out appreciation to those who included a donation. We receive about 550 payment checks in January & February. This involves a little more than checking a box for the dues payment and making a bank deposit. Years ago, we didn't have a dues payment slip. As a result, our information regarding your membership became obsolete. It was frustrating to go to a file and discover that the address, phone number, or email address was incorrect. Even worse, to learn that the member or spouse had died. Someone checking the file who was not familiar with the name would have no idea that the member or spouse had died. Maybe we were not notified of the death.

We incorporated the dues payment slips to help keep our member information current. This of course, created another job and process. Each year, when we receive the dues pay-

ment slips, we must check the dues payment information with the information we have on file to verify or update. The year of the dues payment must be posted on our roster and on the Newsletter mailing label. Any other changes such as, cell-phone, email address, or mailing address changes have to be posted on the roster, the email list, and on the Newsletter U.S. mailing list.

When we receive the check from DRS for the \$5.00 deduction withheld from the members who had the \$5.00 dues deduction in their retirement check, we have to confirm that the total amount is correct. This process became routine but is confusing when we have a new Administrative Assistant. We post the names of the members who have paid their dues in the Newsletter for two reasons, first to confirm that we have your dues payment, and secondly to allow you to view the names in the event you have lost contact with a friend or associate and would like to contact them. We only list the names of members who have recently signed up for payroll deduction or who have signed up in the past and have returned the 2020 dues payment slip.

We now have about 450 members on payroll deduction. In the past we have posted the names of all the members on payroll deduction,

twenty-five or so at a time each month after all the dues payments are in. This again allows you to confirm that you are on the payroll deduction. We also post the names of those who donated to the Legislative Fund on the roster and list in the Newsletter. I am explaining all this because sometimes we miss in listing a name, donation, or dues payment date in the Newsletter or on the Newsletter mailing label and don't mind receiving a note, phone call or email to inform us of our error.

Our Bill HB 2051 has passed the House and is now in the Senate Ways and Means Committee. There was a hearing on HB 2051 in the Senate Ways & Means Committee on Monday, February 3, 2020. Directors Ray Orlando, Curt Vander, Ken Crowder, President Washington State Retired Police Officers Assoc. (WSRPO) and a representative of the Washington State Council of Fire Fighters (WSCFF) were all in attendance. Curt, Ken, the WSCFF Representative and I testified on the Bill. The Bill introduced and passed by the House will expand the eligibility for active & retired firefighters & law enforcement officers to serve on Pension and Disability boards. The Bill when passed, will allow any active or retired firefighter or law enforcement officer who is a resident and

(Continued on page 2)

February Pension Report

By: Ray Sanderson

CERTAIN DISABILITY PAYMENTS AND WORKERS' COMPENSATION MAY AFFECT YOUR SOCIAL SECURITY BENEFITS:

Many people working nowadays have more than one job. This means they have several sources of income. It's important to keep in mind that having multiple sources of income can sometimes affect your Social Security benefits; but it depends on the source. Disability payments from private sources, such as private pensions or insurance benefits, do not affect your Social Security disability benefits. Workers' compensation and other public disability benefits, however, may reduce what you receive from Social Security. Workers' compensation benefits are paid to a worker because of a job-related injury or illness. These benefits may be paid by federal or state workers' compensation agencies, employers or by insurance companies on behalf of employers. Public disability payments that may affect your Social Security benefits are those paid from a federal, state or local government for disabling medical conditions that are not job-related. Examples of these are civil service disability benefits, state temporary disability benefits, and state or local government retirement benefits that are based on disability. Some public benefits do not affect your Social Security disability benefits. If you receive Social Security disability benefits, and one of the following types of

public benefits, your Social Security benefits will not be reduced:

- Veterans Administration benefits
- State and local government benefits if Social Security taxes were deducted from your earnings; or
- Supplemental Security Income (SSI).

You can read how workers' compensation and other disability payments may affect your benefits to find out about the possible ways your benefits might be reduced. Please be sure to report changes. If there is a change in the amount of your other disability payment, or if those benefits stop, please notify us right away. Tell us if the amount of your workers' compensation or public disability payment increases or decreases. Any change in the amount or frequency of these benefits is likely to affect the amount of your Social Security benefits. An unexpected change in benefits can have unintended consequences. You can be better prepared if you're informed and have financially prepared yourself. Visit our benefits planner for information about your options for securing your future.

"How Workers' Compensation and Other Disability Payments May Affect Your Benefits" can be read at: <https://www.ssa.gov/pubs/EN-05-10018.pdf>

"The 'Benefits Planner' is available at: <https://www.ssa.gov/planners/>

This article is from Mike Korbey, Deputy Commissioner for Communications, Social Security Administration, January 17, 2020.



Ground Hog's Day 2020

On February 2, 2020 Punxsutawney Phil came out of his den in Punxsutawney, Pa, and didn't see his shadow. That's right, Phil predicts an early spring!

Phil Facts

- According to folklore, groundhog Phil lives in his tiny hill in Gobbler's Knob in Punxsutawney where he emerges from his deep sleep every year.
- Since his first prediction in 1887 through this year, Phil has seen his shadow 104 times, while he has failed to spot it on just 20 occasions.



Oregon Zoo's Stumptown Fil

Takes over for Hedgehogs

On Sunday, February 2, 2020, the Oregon zoo had Filbert A.K.A "Stumptown Fil" an American Beaver, determine if we were going to have an early spring or six more weeks of winter. Like his pal in Punxsutawney, Fil predicted an early spring! Hedgehogs usually do the predictions but are no longer residents at the zoo. Zoo staff states that the hedgehogs were accurate 50% of the time compared to Phil's 39%.

RFFOW Meeting Minutes

1/8/2020

President Warbrouck opened the meeting at 1100 hours and led the National flag salute.

- Board Members in Attendance- President Warbrouck, Vice President Adsley, Directors Orlando, Vandver, Fisher, and Kinsella. Absent- Directors Bartlow, and Stanford. (currently one vacancy)
- Membership report- Director Fisher reported there were no new applications for membership this month.
- Meeting Minutes- A motion to approve the November Minutes as presented in the December newsletter was made and approved by the members in attendance. Note there was no official business meeting in December, rather the annual Christmas luncheon was held at the fabulous Inglewood Golf Club.

Financial Report- President Warbrouck reported that a CPA was hired to review the RFFOW financial reports prepared by our previous administrative assistant from March 2019 through November 2019. The CPA also prepared a profit and loss report to indicate where the funds were spent. The financial report is in correct order as presented at the meeting and was unanimously approved by those in attendance.

- In Memory- A minute of silence was held for 9 brothers and sisters as noted in the December newsletter.
- Patrick Brock
- George Nichols
- James Woodcock
- Donald Reed
- Charles Maehren
- Joseph Chapman
- John Tennesen
- Rosalie Stevenson -Husband was Stanley Stevenson
- Rita Chudecke- Husband was Peter Chudecke

Since then,

- Retired Battalion Chief Theodore Baskett passed on January 1, 2020
- And Retired Seattle Battalion Chief Albert T. Sprague passed on January 16, 2020.
- Old Business-President Warbrouck reported on the annual Christmas luncheon held at the Inglewood Golf Club again. Over 80 attended which was down a few from 2018. This is a fabulous facility, beautifully decorated including several Christmas trees. The food was again very good, and all present had a great time of fellowship with longtime friends. We are fortunate that one of our brothers belongs to this club and gives us the opportunity to meet there. We hope to see you there this

December.

President Warbrouck reported the 2020 Legislative session will begin on January 13, 2020. Being a non-budget year, it will be a shorter 90-day session. Our Bill HB2051 dealing with improving the eligibility to serve on LEOFFI local disability boards was approved in the House last year, but did not make it through the Senate as time in the session ran out. It will start in the House Rules committee this year and then the House floor and then back to the Senate Ways and Means committee, then Senate Rules and finally the Senate floor if all goes well. Dick plans on testifying before committees on this again. As you can see it takes a lot of work to address prospective legislation. Adsley mentioned the laws still currently do not address what happens to a local disability board when a city joins one of the newly formed regional fire authorities. Discussion was held regarding the possibility of amending HB2015 to include language to clarify this omission.

- Survey- The RFFOW LEOFFI survey committee of Warbrouck, Orlando, Vandver, and Adsley met with Jerry Taylor, President of the Retired Seattle Police Officers Association in late Fall to tie down the specific options to be included on the survey. Both associations will split the cost of this project.

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(continued from Pg. 4)

Adsley had prepared a two-page draft document which included a historical list of attacks associated with the LEOFFI pension fund, why we need to create a more unified response of LEOFFI beneficiaries in the future and survey questions. Based on numerous meetings Adsley submitted a revised three-page draft to all the above between the holidays. Jerry Taylor was asked to transform the information into a newsletter format that would also include his ideas for review. He provided that document in time for our meeting today. The RFFOW board survey committee members will meet after the general membership meeting to go over the draft from Jerry.

- The final document will be larger than all hoped, however, we know it is important that those returning the survey questions understand the importance of providing their favored approach. Dick mentioned that he plans to retire from the RFFOW presidency at the end of 2020. The RFFOW had 2500 members at one time and now we are down to 1002.

This provides additional incentive for working on this future representation survey for the benefit of all LEOFFI beneficiaries. Dick has worked on numerous legislations for correcting or improving the LEOFFI plan and defeating the bad proposals. Having attended many hearings in Olympia on this subject,

it is apparent to me the Legislators consider Dick Warbrouck to be the expert on these issues. It is imperative we plan for future representation now!

- The RFFOW sub committee will meet after the general meeting to go over the proposal from Jerry Taylor for final review.
- New Business- We received a letter from Joyce Wilhelm, lobbyist for the Coalition, asking for a copy of the list of all LEOFFI beneficiaries used for the survey. The reality is DRS has only approved the RFFOW send information by this process. In reality, they provide the list to us. We send the document to be mailed to a third party and DRS provides them with the addresses. We never see the addresses.
- The Freedom Foundation has won a lawsuit that requires public agencies to provide employee contact information. It is not yet clear if that would affect pension system member information.

In a related matter we had asked through our attorney for all emails and other correspondence between Senator Van De Wege and others during the discussions of his proposal last session to merge Plan one and two funds. His office was evasive on the matter. That particular proposed legislation was dropped. Seattle Prior Act Pension members-

President Warbrouck reported that these members will receive a nice increase and back pay based on approval of negotiations between the union and city. The new contract provides for a 6.6% increase and an average retroactive check for \$2376.00.

- Good of the Order- Adsley reiterated the significance of President Warbrouck retiring position in the RFFOW at the end of the year. He also brought up a possible new issue with local disability boards. The City of SeaTac has had their prescription plan changed reportedly due to the state insurance Commissioner's office denying the old plan because it is considered too rich. Adsley is trying to get official documents to prove this happened. If so and the insurance commissioner can deny coverage, due to being too rich, this could be a problem for many local boards in the future.

Minutes prepared by Vice President Jim Adsley

In Memoriam

- Donald Hoffman 10/9/2019
- Georgiana Nielsen 10/27/2019
- Loraine Moe (Wife of Donald Moe) 1/15/2020
- Albert Sprague Sr. 1/16/2020

Pac Donations

- John Dale \$500
- Adrian Hager \$303– In memory of my husband, Robert (Bob) Hager, Tacoma, F.D.
- Terry Brayton \$300
- Mel Sowards \$300
- John Ahrens \$250
- John Hadfield \$250
- Alan Stanford \$250
- Donald Sharp \$203
- Loretta Dixon \$200
- Michael Dailey \$200
- Rodney Donelean \$200
- Rosemary King \$200
- Newcomb Family \$200
- Phillip Palmer \$200
- Laurence Rankin \$200
- George Tibeau \$200
- Ronald Wold \$200
- Kenneth Beach \$150
- Richard Boswell \$150
- Jim Hudson \$150
- Norman Kestle \$150
- Patrick O'Brien \$143
- Christina Hamilton \$136
- Steven Brooks \$103
- John Church \$103
- Ronald Eckerman \$103
- David Hajny \$103
- Donald Hoffman \$103
- Steven Phelps \$103
- Danny Seydel \$103
- Harlan Anderson \$100
- Ted Hal Froderberg \$100
- Dorothy Grier \$100
- Dolores Haughian \$100
- Donald Holtine \$100
- Barbara Knight \$100
- Richard Koppe \$100
- Gary LaPine \$100
- Ben Lovell \$100
- Hal Malonley \$100
- Robert Mesneak \$100
- Gerald Nichols \$100
- Charles Petherick \$100
- Odin Rondestvedt \$100
- Otto Sangder \$100
- Carolyn Sannar \$100
- Richard Schmidt \$100
- Howard Simmons \$100
- M. Gail Swan \$100
- Gary Tilley \$100
- Alvin Tourangeau \$100
- Rory Vance \$100
- Harold Webb Jr. \$100
- Coleen Wisenor \$100
- Donald Wyvel \$100
- Jacqueline Barrett \$55
- Gary Lievense \$55
- Patricica Burns \$55
- Leo Sicklebower \$55
- John Berge \$50
- Bruce Phillips \$50

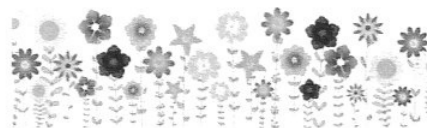
- Edward Welch \$50
- Joe Burns \$43
- Harry Canfield \$43
- Rhonald Holm Sr. \$43
- Larry Micheau \$25
- James Goodreau \$18
- Jim Shaw \$18

**First Day of Spring**

In 2020, the spring equinox falls on Thursday, March 19, which is earlier than it's been in over a century!

- For much of the last century, the spring equinox has occurred on March 20 or 21. This year, however, the equinox happens on the 19th in all U.S. time zones, making it the earliest spring we'll have seen in our lives (so far). The last time spring arrived this early was in 1896—a whopping 124 years ago!

Read more about the spring equinox on Almanac.com

**In Memoriam**

Wayne Johanson, passed away on
2/9/ 2020

Wayne Bodeen, passed away on
02/23/2020

RFFOW Meeting Minutes

2/12/2020

President Warbrouck opened the meeting with a flag salute at 1100 hours

Board Members in Attendance-

President Warbrouck, VP Adsley, Directors

Vandver, Fisher, Kinsella, Bartlow

Absent- Director Orlando(excused), Stanford

In Memory- President Warbrouck recognized several members who have passed in recent days. Ted Baskett(1/1/20), Donald Hoffman (10/9/19), Lt. Al Sprague Sr.(1/16/20), Geogia Nelson, and Loraine Moe (1/15/20). A minute of silence was held in their memory.

Minutes-President Warbrouck mentioned the length of the short session in the Legislature this year as noted should be changed from 90 to 60 days. Director Vandver made a motion to approve the minutes as amended. The motion passed unanimously.

Membership Report- Director Fisher reported an application from Michael Thompson, retired from Mt. Vernon. It was moved, seconded, and unanimously approved to accept the membership.

Financial Report- President Warbrouck gave a report on the income and expenses for January, General and Legislative fund balances. Director Vandver moved to approve the report. The motion was seconded and unanimously approved.

Correspondence- President Warbrouck stated he has received numerous notes from members thanking us for the work of the RFFOW. He received a letter from a commissioner whose wife had worked for Senator Van de Wege of Sequim WA for 12 years. Senator Van de Wege had proposed to merge LEOFF1 and LEOFF2 funds in 2019. The proposal was ultimately withdrawn.

- * A letter was received from a member who would like to pay for an ad in our newsletter to ask for arm patches from those who have extras for his collection.
- * A letter was received asking for our support blocking public access to retiree personal information. This could be impacted by a recent court decision authorizing certain government employee information such as birth dates.

Old Business- The short 60 Legislative session is now half over. President Warbrouck reported on the bill he proposed last year to open up authority for membership to disability boards to include firefighters from other areas if they live in and pay local taxes in the jurisdiction in question. This is intended to help those communities which are having trouble finding qualified members for their disability board, a problem that is increasing. The theory is if the person can run for public office in a jurisdiction, they should be able to serve on the disability board. This

bill HB2051 passed in the state house last year and part way through the senate but ran out of time before adoption. It was reentered this year. The LEOFF1 Coalition got an amended bill in the Senate that would not allow out of state retired firefighters to serve on these boards. President Warbrouck delivered a letter to the Senate Ways and Means to support the house version.

Dick indicated Legislators would prefer to receive comments via email now based on changes in the Legislators obligations under the open public records law Dick discussed the progress of the LEOFF1 beneficiaries survey from the RFFOW and Retired Seattle Police Officers Association. It should be printed and ready to mail before our next meeting.

New Business-The US Supreme Court decided not to hear a case where retired firefighter benefits had been reduced. They apparently sent the issue back to the lower court. This could be a bad sign. The Freedom Foundation won a case before the WA State Supreme court that requires the state to release certain information about public employees, including birthdates. Adsley mentioned that leads to release of addresses which is what the Freedom Foundation really wants the birthdates for. This could be a particular problem for police and court employees.

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Richard C. Warbrouck
President

James A. Fossos
Vice President

April 2018

For, About, and in Support of all Retired Washington State Firefighters



Next Meeting: Wednesday, April 18th 2018- 11 AM; Calvary Christian Assembly 6801 Roosevelt Way NE Seattle, WA

President's Message - By Richard C. Warbrouck



A few weeks ago the Seattle Firefighters Union Local 27 celebrated their Centennial Year, 100 year Birthday. Local 27 was organized in 1918 the same year that the IAFF was organized. Local 27 celebrated by hosting an open house in the recently remodeled union office building.

The IAFF is celebrating its Centennial 100 year birthday this year 2018 at the 54th IAFF Convention here in Seattle hosted by the Seattle Firefighters Union Local 27. The convention will be called to order on Monday August 6, 2018 for 5 days ending on Friday August 10, 2018. The host hotels are the Westin Hotel and the Sheraton Hotel in downtown Seattle. There will be several events scheduled for the spouses and children of the delegates (registered firefighters). I am sure the union will need some volunteers to assist with the logistics. Stay tuned if you would like to participate. We will post the dates and times when volunteers are needed.

There may be a little confusion over which organization was established, first, Local 27 or the IAFF. In 1978 when I was President of Local 27 I did

some research on Local 27, a very low union local number. I also want to point out that Local 29 Spokane and Local 31 Tacoma were also very low firefighter union local numbers, way out here on the west coast, far from the large industrial eastern cities. When researching the history of Local 27 I was able to locate a former Seattle firefighter by the name of Edward (Ed) Wedikind who was a charter member of Local 27 and lost his job with the Seattle Fire Department because of his union activities. Mr. Wedikind told me how he walked through the streets of Seattle with a Seattle man who became President of the International Teamster's Union, Dave Beck when Dave Beck was organizing the laundry drivers, or laundry workers. He also told me that Mr. Beck talked tough and used bad language. Mr. Wedikind shared a lot of history associated with the union movement but when he told me that he was a charter member of the IAFF, the International Association of Firefighters, I began to feel that he may be stretching the story. After I verified that he was a charter member of Local 27 I contacted the IAFF and they confirmed that he was in fact a charter member and if my memory is correct his name and maybe his signature is on the original IAFF charter.

The IAFF President and Secretary-Treasurer were delighted that I locat-

ed Mr. Wedikind, a charter member of the IAFF. They extended an invitation to Mr. Wedikind to attend the 1978 IAFF convention in Las Vegas. They said that they would reserve a room in the host hotel and pay all expenses. They also said that he would be seated up front on the convention floor and be introduced to the delegation. I agreed to escort Mr. Wedikind to Las Vegas and home to Seattle and also look after him while in Las Vegas. Ed was 91 years old at



Ed Wedikind and Richard Warbrouck at the 1978 IAFF Convention in Las Vegas.

the time. A short time after we returned home Local 27 gave him the Red Helmet Award but before I could deliver the award I was notified that he had passed away. Can you imagine traveling in February 1918 to Washington to the American Federation of

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President's Message

(Continued from page 1)

Labor (AFL) headquarters to attend the first IAFF convention? There were delegates from 24 of the 65 firefighter unions affiliated with the AFL in attendance at the first IAFF convention.

In the 2018 winter Firefighter magazine President Schaitberger explained how Chicago Local 2 President James Tracy and Pittsburgh Local 1 President Ralph Sicuro agreed to a coin toss to determine which local would receive the Local 1 designation because Pittsburgh and Chicago were the first two locals to join the IAFF and were organized on the same day. Pittsburgh won the coin toss and became Local 1 and Chicago received the Local 2 designation. President Schaitberger also highlighted all the gains we have made over the years. At first it appears to be a long time ago but a lot of our accomplishments have been since World War II and even more recent.

I began my career in the fire service in 1958. I was elected to the Executive Board of Local 27 in 1962. In 1962 the union office was located in the basement of the home of the elected secretary-treasurer. A union firehouse steward had to collect the union dues and forward the collection to the union secretary. Not everyone belonged to the union making it necessary for the steward to keep a record of who was a member and who had paid their monthly dues. There was no collective bargaining, no union contract, longer work hours, no employer paid medical, no disciplinary procedures, no safety brakes at fires, no safety procedures, no masks or SCBA's, no overtime pay, no specialty pay, and last but not least, no time off for union business. I retired in 1987 from the department and continued as an officer in the union. I can't begin to list the gains and accom-

plishments the local unions, the WSCFF and then IAFF have made since my retirement. We don't have to look back 100 years, only to when your father or grandfather began their careers. Hard to say what may be in the future.

We will have a special Directors meeting on Tuesday April 10th with representatives from the Retired Seattle Police Officers Association to continue the discussion on Police and Fire LEOFF I and II retiree representation. The Seattle Retired Firefighters began in 1935. In 1970 when the state LEOFF I Retirement System was enacted the Seattle Retired Firefighters expanded to the Retired Firefighters of Washington, RFFOW. At one time there were 3,000 to 3,500 members. In the year 2000 when I became President of the RFFOW we had about 2,000 members. We now have about 1,000 paid members. Early on the membership remained about the same. As the older members passed on their widows, usually younger, continued as members. There were also a large number of LEOFF I members still working who joined the RFFOW as they retired filling the vacancies created by those who passed away. The RFFOW is also open to LEOFF II members but for some reason they don't feel the need to belong or the desire to stay in touch. This is short-sighted on their part as this is an opportunity for the LEOFF II members to inherit a well-established retiree association. Remember that the RFFOW was once a Prior Act retiree association and gradually became a LEOFF I Association and should be destined to transform into a LEOFF II retiree association, particularly if there is ever a LEOFF III retirement system enacted. Who thought there would be a LEOFF II retirement system? Who knows what a future legislator will consider. Some current legislators have, when looking at pension funding, mentioned a statewide de-

financed contribution retirement system. This type of retirement system is more prevalent today in the private sector than it was five years ago. You don't have to look any further than the Boeing Company. Even if the current LEOFF II system continues well into the future the LEOFF II retirees should retain the RFFOW or a like organization for the camaraderie and to stay in touch through the Newsletter with other retirees and current events.

During our meeting on Tuesday we will continue to discuss our future representation and the fact that the RFFOW cannot continue into the future at the level it has in the past. We will discuss the following:

- Development of one statewide retiree association, Police-Fire LEOFF I or LEOFF I and LEOFF II
- Develop one statewide Law Enforcement Officer Association LEOFF I or LEOFF I and LEOFF II
- Open and expand the RFFOW to include Law Enforcement Officers LEOFF I or LEOFF I and LEOFF II with Law Enforcement Officers having the right to vote and hold office
- Develop a statewide Firefighter Law Enforcement Officer Political Action Committee (PAC) with elected officers

Any other thoughts or ideas can and will be discussed. The RFFOW now have some police officer retirees and LEOFF II retirees as members. The police or law enforcement retirees are associate members and cannot vote or hold office. LEOFF II retirees are regular members with the right to vote or hold office. The Washington State Retired Deputy Sheriffs and Police Officers Association (WSRDSPOA) recently amended their by-laws to make LEOFF II retirees eligible for membership.

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Richard C. Warbrouck
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August 2018

For, About, and in Support of all Retired Washington State Firefighters



Next Meeting: Wednesday, September 19th 2018- 11 AM; Calvary Christian Assembly 6801 Roosevelt Way NE Seattle, WA

President's Message - By Richard C. Warbrouck



I received an invitation from Kenny Stewart, President of Local 27, as a past President of Local 27, to attend the opening ceremony of the

54th IAFF Convention here in downtown Seattle. This is also the 100th year anniversary of the IAFF and also the 100 year anniversary of Seattle Firefighters Union Local 27. I just returned from the opening ceremony. It was spectacular and very professional. IAFF President Harold Schaiberger gave a very informative and inspiring State of the Union report.

As a past President of Local 27 I can't imagine the amount of work and planning that went into this event. I want to extend my congratulations to President Stewart and the staff of Local 27 for all their hard work, attention to detail and courtesy. These efforts have not gone unnoticed.

In this Newsletter it may appear that we have an unusual number of notes from members and lists of contributions for the Legislative Fund for the DRS mailing. This is because we don't publish a Newsletter in July so

the August Newsletter covers a two month period.

I want to thank those of you who responded with comments or contributions for a special mailing to LEOFF I police and fire members. We are still considering to include all retired LEOFF II police and fire members in this special Department of Retirement Systems (DRS) mailing. Including all LEOFF II retirees in the mailing will increase the cost significantly as I believe there are about 3,000 LEOFF II retired members and another 2,000 who are eligible for retirement. I personally feel that we should reach out to the LEOFF II retirees to create one statewide police and fire retiree association. LEOFF II members may not realize it but one day this organization would be a LEOFF II police and fire retiree association and at some point may be in a position to reach out to a group of LEOFF III members.

I know from experience by being involved in the Washington State Council of Firefighters (WSCFF), the IAFF, a past president and executive board member since 1962 of the Seattle Firefighters Union Local 27 that the active members don't always look after the retired members.

Recently a prime example was when the LEOFF II Board submitted a bill to the legislature to allow future

LEOFF II retirees when retiring to purchase an annuity through the Department of Retirement Systems. The bill was passed by the legislature with no provision to allow future LEOFF I retirees or those LEOFF II members who had already retired the opportunity to purchase an annuity. The RFFOW went to the LEOFF II board and in the next legislative session we had the bill amended to allow those LEOFF II members already retired and the active LEOFF I members when they retire the option to purchase an annuity. In the future any request to improve a benefit for LEOFF II members already retired will have to be presented to the LEOFF II board before being submitted to the legislature. Any new benefit that includes those LEOFF II members already retired would increase the cost and could increase the contribution rates for LEOFF II members, employers and the state. Future costs will increase significantly as the number of LEOFF II retiree's increases. The LEOFF II board may not look too favorably at any increased benefit for LEOFF II retirees. There could be a time when the LEOFF II retirees would have to go directly to the legislature as we have done to improve the benefits for LEOFF I retirees.

Again, I want to thank those of you

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President's Message

(Continued from page 1)

who responded to my request for a small donation to offset the cost of a special DRS mailing and the expense of scheduling meetings in different locations in the state. I am humbled over the response. The contributions were very generous and much appreciated. To date we have collected over \$6,000.

I challenge the deputy sheriffs and police officers to reach out to their members for donations to meet or beat the amount that we have raised. I feel that this effort may be another example of what we are attempting to correct. The problem is that a small group of LEOFF I retirees under the banner of the Retired Firefighters of Washington (RFFOW) are paying the major cost for political action activities and for lobbying in Olympia. A small group being about 900 out of the 7,300 LEOFF I members. Unfortunately this Newsletter is only received by those same 900 members. That's why we want to do the special DRS mailing to at least all 7,300 LEOFF I members.

The problem is how much can you address in a letter or how long can the letter be? If the letter is more than one or two pages it may not be read. We are going to have to rely on our 900 members to help get the message out. We will be asking you to contact friends and associates and ask them the following questions:

- Do you believe we should have one statewide police and fire retiree association?
- Do you feel this organization should include all retired police and fire members both LEOFF I and LEOFF II?
- Do you feel all retirees should pay their fair share to protect our retirement system and the benefits we have earned?

- Do you feel that it's fair, equitable and effective to have only 900 firefighters out of the 7,300 LEOFF I members protecting our retirement system?
- Would you join a statewide police and fire retiree association for a modest annual dues with a monthly Newsletter, area meetings, elected officers, meeting minutes and a financial statement to the elected officers?

Our next step is to meet with the various retiree associations or groups to ask for their suggestions or concerns and ask for a donation for the special DRS mailing and to pay meeting expenses in different parts of the state. We will then forward a letter to all 7,300 LEOFF I members and possibly all 3,000 LEOFF II retirees. We will include a return ballot of some kind so we can have email addresses, home addresses and phone numbers to notify you when and where a meeting will be scheduled for you to attend. If you know of a retirement group that meets regularly or of a location where we can schedule a meeting please notify us at our email address or phone.

One of the main issues we have to discuss before the January session of the 2019 Legislature is how we are going to staff the Prior Act Pension Boards and LEOFF I Disability Boards. This is a major concern and something we must discuss. Another example of why we need a statewide organization where everyone can have a voice, a question and representation in Olympia, or at a Prior Act Pension Board, LEOFF I disability board or LEOFF II retirement board meeting. One solution for the firefighters would be to affiliate with the Washington State Council of Firefighters (WSCFF) as a retired group.

IT IS AND SHOULD BE YOUR DECISION!

In Memoriam

Cora Seviles, widow of retired Seattle Firefighter George Seviles, passed away on 5/28/2018.

Rex Johnson, retired Seattle Firefighter passed away 6/6/18 in Port Angeles. A service will be held on August 18th, at 1:00 pm, at Whiskey Creek Beach Park at 1385 Whiskey Creek Beach Rd Port Angeles WA 98363.

Sharon Rebar, wife of retired Tacoma Fire Captain Mike Rebar, passed away on 6/28/18.

Lila Gilbert, widow of retired Seattle Firefighter Lewis Gilbert, passed away on 6/30/2018.

Gordon Kinsman retired Tacoma Fire Department passed away on 7/2/18.

Sandra Synstad, wife of retired Seattle Firefighter Robert Synstad, died 7/7/18.

Michael Gale retired Seattle Lt. passed away on 7/18/2018.

Joseph Kraus retired Seattle Firefighter and dear friend to President Warbrouck, Director John Kinsella and many others, passed away on 7/23/2018.

Gerald Haughian retired Seattle Firefighter passed away on 7/24/2018.

Legislative Contributions for June/July 2018

Rosemary King in memory of husband Jim King	\$1,500
Jack Day	\$1,000
Ronald Wold	\$200
Mona Landers in memory of husband Bill Landers	\$100
Herbert Koth	\$100
William Hoppe	\$100
Ken Kingman	\$50

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Richard C. Warbrouck
President

James A. Fossos
Vice President

January 2019

For, About, and in Support of all Retired Washington State Firefighters



Next Meeting: Wednesday, January 16th 2019 - 11 AM; Calvary Christian Assembly 6801 Roosevelt Way NE Seattle, WA

President's Message - By Richard C. Warbrouck



As we begin the New Year we want to extend to all of you our best wishes for a happy, healthy and safe New Year. We also want to remember all of those

who have fallen from our ranks, unfortunately too many to list.

I want to thank all of you for your membership and support as we work to protect the benefits that we earned during our careers in the fire service. We also want to acknowledge and thank you for the cards, notes and kind words you have forwarded to us during this holiday season.

It is very pleasing to see the many annual dues checks coming in. We appreciate those of you who fill out the membership information form. This form allows us to update our membership roster and keep your information up to date. I want to remind those of you who pay your annual dues monthly by payroll deduction from your retirement check to send in the membership information form and mark the box on the top "payroll deduction." This will help in keeping your membership information up to date. Your member-

ship is the same as an authorization form to represent you and gives us the right and authority to represent you in all areas as needed, pension boards, disability boards, Department of Retirement Systems (DRS) and in Olympia.

I want to thank all of you who donate three dollars to our Legislative Fund by rounding off your dues payment to sixty dollars. I certainly want to extend my thanks and appreciation to the many who make a generous contribution by adding a donation to your dues check or by forwarding a second check as a donation to our Legislative Fund or the DRS mailing. In the next few weeks we will mail a questionnaire to all LEOFF I members, police & fire and to all LEOFF I and LEOFF II retired police & fire. These donations allow us to attend functions, fundraisers for legislators and candidates in office or running for office and activities that we could not normally attend. When responding to invitations we are able to talk with legislators or candidates one on one to introduce ourselves, our organization and explain who we are and who we represent. When attending these functions we are able to thank those who are or who have been sympathetic to our issues. Attending hearings and testifying at hearings is a small part of a legislative program. One has to develop a relationship

with as many legislators as possible to know what they like or don't like, know what their interests are and when possible visit them in their legislative districts in the interim between legislative sessions.

The questionnaire that will be mailed out will be an attempt to solicit each recipient and ask you as a retired member, what type of organization would you support or join to represent you in Olympia and assist you with other retirement problems. This will be one time that each recipient can give their own personal opinion as to what they need, what they want and the type of organization that would meet their expectations. This will be difficult and expensive. It's hard to develop a questionnaire that will be meaningful, get the information needed and guarantee a response. The donations from our members and the Retired Seattle Police Officers Association will pay the cost of this first mailing. This will be expensive considering the cost of paper, printing or copying, postage, envelopes and stuffing if more than two sheets of paper, a DRS fee for developing the mailing list and a mailing service fee for processing the mailing. We hope that each of you will respond!!!

It's in our best interest to have one

(Continued on page 2)

President's Message

(Continued from page 1)

organization representing LEOFF I retirees especially after the last Select Committee on Pension Policy (SCPP), hearing on December 11, 2018. There were two organizations representing LEOFF I members. One was the RFFOW who represents the largest number of firefighters and some police officers in the state and the LEOFF I Coalition that speaks for some. We don't know how many make donations to the so-called Coalition. Each of these two groups gave testimony on two issues affecting LEOFF I members. The problem was that each group had somewhat different positions on both issues. This makes it awkward and quite difficult for legislators and other committee members to form an opinion. Quite often when two organizations approach a committee representing the same group and are at odds, the committee will take no action. This committee meeting was advertised as a public hearing on an issue we had requested the committee in November to put on the agenda of the December meeting. I don't believe anyone from the Coalition was at the November meeting.

The first issue was to amend the various retirement statutes to make the language stipulation who can be elected to a Pension or LEOFF I Disability Board more uniform.

The second issue was to expand the eligibility for election to the board by stipulating "That any employed or retired firefighter or law enforcement officer living in the jurisdiction of the board be eligible for election to the board." The rationale was to solve the problem of staffing these boards. If a firefighter or law enforcement officer living in a city or county as a resident can hold any other office including Mayor and city council, why can't they serve on a pension or disability board.

At the November SCPP meeting the Committee directed the Actuary's office to draft legislation for a Public Hearing on the amendments at the December meeting. I assisted the Actuary's office in drafting language for the amendments.

The night before the hearing I received a call from Bill Dickinson, the new president of the Coalition to inquire about the amendments maybe thinking that the amendments were put forth by DRS, the Actuary's office or some employer group. Bill did seem sincere, straight forward and capable but a little uninformed. I told him that we had requested the amendments and why. He explained that he was not aware of any problems staffing the boards and I gave him several examples. He said he could go along with the first amendment but had a problem with the second one as he didn't want some retired police officer or firefighter from out of state to serve on these boards. Being that I didn't have the amendment in front of me I said I think that is taken care of and if not we can add such a restriction. I also said that if a group wants to elect someone from out of state that should be up to them. Incidentally, his concern is in the draft amendment: If no eligible regularly employed or retired firefighters are willing or able to be elected to the board pursuant to section (I), then any active or retired firefighters who reside within the city or county may be elected pursuant to section (I). This includes active and retired firefighters under RCW 41.16, RCW 41.18, and RCW 41.26.

At the SCPP Hearing in December Bill Dickinson and the Coalition's contract lobbyist Joyce Wilms both testified against the second amendment. They said that they were not aware of any problems filling these positions on the boards. I have to ask how would they know when

they don't interact with these boards. They don't have monthly meetings in where contributors as they don't have members who can come in and discuss these types of issues? How would they be expected to know? Bill then stated that he didn't want any out of state retired firefighters or police officers eligible for election to these boards. I had to interrupt and explain that they can't, apparently you did not read the amendment.

Remember, the RFFOW had legislation drafted and eventually passed to

- To only allow LEOFF I members to vote in board elections. Previously LEOFF II members could vote in the board elections.
- To allow LEOFF II members to serve on these boards if elected by the LEOFF I members under the jurisdiction of the board. This was a temporary fix to fill these board positions.

During my conversation with Bill I explained that we had defeated a bill during the last session with an amendment. The bill would have increased the requirement from a population of 20,000 to 30,000 for a city to develop a LEOFF I disability board. Well, much to my surprise, Joyce Wilms the contract lobbyist, offered an amendment to increase the requirement from a population of 20,000 to 30,000 for a city to establish a disability board. Joyce should have known that this issue was not on the agenda for a public hearing and being that this was the last committee hearing before the 2019 Legislative Session the committee could not take any action. Joyce said that the cities had come to her with the request because it's too expensive to establish these boards. First, why would a Mayor or City Manager come to the Coalition when they could approach their own three legislators to introduce a bill

(Continued on page 3)

(Continued from page 2)

or request the Association of Washington Cities or the Association of Washington Counties to have a bill introduced?

Secondly, why would it be so expen-

sive to form a board when the two elected members are not paid and the other three are city officials who can meet on city time in a city facility? Lastly, why would the Coalition, funded by retiree donations, want to make it more difficult for city members to form their own Disability

Board? Incidentally, this was not mentioned by Joe Dawson in the "Hot Sheet", the latest newsletter put out by the Washington State Retired Deputy Sheriffs and Police Officers Association (WSRDSAPOA).

January Pension Report

By Ray Sanderson

TEN INVESTMENT ACTIONS FOR DEFINED BENEFIT PLANS IN 2019: A decade after the last major recession of the U.S. economy, many have been convinced that the current environment is the new normal. Soaring equities and low interest rates have been predominant features of investments; rising Pension Benefit Guaranty Corporation premiums, artificially smoothed discount rates and increasing settlement activity have also been present. While some of these features might become part of a new normal, some might be cyclical. To understand the future, we need to examine the past. In this paper, we will look at 10 investment actions and discuss what they mean for future planning.

1. Avoid surprises.

During the global financial crisis (GFC), the average plan saw its funded ratio fall by 25%. Businesses were stressed, and those with large pension obligations got an extra kick in the shin as they were forced to source extra cash for their plan. The good news is there are still tools that can be used to simulate different economic environments to help clients better understand the potential impacts of financial risks and develop strategies to manage them.

2. Reduce uncompensated risks.

Not all asset classes, managers and strategies struggled during the GFC. Some investment strategies "like reinsurance, merger arbitrage and momentum" came out of the period ahead. Going forward, it's unlikely that everything will implode at the same

time, so diversity is key. Potentially reducing reliance on the high-flying equity portfolio should be explored.

3. Make every dollar work harder.

In the 1990s, before liability-driven investing became the dominant paradigm, most sponsors thought like endowments. They intended to keep plans open forever and targeting an 8% expected return seemed perfectly reasonable. With the shift toward closed, frozen and terminated plans with the potential transfer of risk to insurers, many portfolios have loaded up on long credit bonds, reducing their return potential. There is a delicate balance between building a powerful return generator and managing your liabilities, but it need not be one or the other. Through capital efficiency and diversification, we believe the appropriate balance can be achieved.

4. Concentrate your equity bets.

Before the 1970s, active management dominated equity strategies. Then, in 1975, Vanguard introduced passive management and later, in 1992, Fama & French introduced smart beta. Today, there is a well-documented flow of assets from active to passive strategies. But according to academic research from Brands, Brown and Gallagher, and Jiang, Verbeek and Wang, plan sponsors may be missing an opportunity to add value. To implement this research, we've partnered with a number of equity managers to build high-concentration mandates without all the extra fluff. And we have to say: We're very pleased with the results.

5. Be a bond market trendsetter.

At the end of 1989, the global bond universe represented \$12 trillion; 61% of debt was issued in the U.S. Today, the bond market represents nearly \$110 trillion with 36% issued in the

U.S., 41% in developed markets and 21% in emerging markets. If your governance structure allows, (see item 9), we believe there are large opportunity sets in securitized credit, banks loans and private debt. Even for the less adventurous investor, it's worth exploring ways you can use the expanded bond universe to overcome the dwindling long credit supply or to build an attractive growth complement to equities. Remember: If you're going to dabble in more esoteric investments, diversification is crucial.

6. Revisit financial management strategies.

Sponsors may be seeing their highest plan funded status since the GFC. This could be due to accelerated contributions to capture higher deductions prior to tax reform, strong equity returns or higher interest rates. If you saw your funded status nosedive a decade ago, you have a second chance at locking in your improved position. Revisit your company's funding and accounting policies, the plan's strategic asset allocation, and progress along your de-risking glidepath and long-term forecasts of plan financials to confirm the path you're on is the right one for you.

7. Stay informed about the changing annuity marketplace.

Prior to 2012, the annuity purchase marketplace averaged \$1.5 billion in transactions per year. In 2017, this figure was \$23 billion. Increasing funding levels have further shifted the focus to the de-risking journey. The majority of the obligations that have been settled to date have been focused on retiree-only transactions. Insurance markets are continually evolving to meet plan sponsor demand, with more flexibility in how sponsors transact. When your investment consultant and actuary partner together, we believe you can

PENSION REPORT CONTINUED

better define the appropriate transaction size, manage the required liquidity and identify potential asset-in-kind transfer opportunities.

8. Focus on value-for-fees rather than the fees themselves.

In the year 2000, the average mutual fund or exchange-traded fund cost 100 bps for active and 25 bps for passive; today, those numbers are 72 bps and 15 bps. Sponsors are increasingly focused on reducing investment fees, and rightly so. However, at Willis Towers Watson we emphasize the value for fees, not the fees themselves. Many of the strategies we describe

earlier might result in higher headline fees, but if they lead to significantly lower contributions for you, the value-add might just be worth the higher fee. All this said, managing headline costs and negotiating with high-conviction managers can get you the right product at the right price.

9. Consider your governance structure.

Sponsors have constantly faced too many decisions with insufficient time to

vet them. That's why, in 1998, Willis Towers Watson ran its first "implementation consulting" mandate. Twenty years later, delegation "or outsourced chief investment officer" is everywhere; we manage over \$116 billion in assets for our clients. Across all providers, there are almost \$2 trillion in global delegated assets, and there's good reason why. Sponsors are continuing to find that delegation can potentially lead to better financial outcomes, better execution and better value and also help to provide an additional layer to fiduciary documentation and oversight that is critical to supporting fiduciary decisions.

10. Maintain your defined benefit (DB) plan if it's the right fit for your company.

While corporate pension plans were established as early as 1875, the modern pension plan took its form following the Great Depression, alongside Social Security. The main objectives were to help older employees to retire and to prevent poverty for the aged. Today, as more and more sponsors close or freeze their DB plans and switch to defined contribution (DC)

only arrangements, their ability to accomplish these goals may be challenged. Despite the trend from DB to DC, many of our clients maintain commitments to open DB plans, working with us to construct risk managed and sustainable plan designs and portfolio solutions.

The above is from Willis Towers Watson, November 27, 2018.

<https://www.willistowerswatson.com/en/insights/2018/11/ten-investment-actions-for-defined-benefit-plans-in-2019>



Annual Firefighter Arizona Reunion

Hosted by Hearth, Donohoe, Stender and Birmingham

At 11008 N Balboa Drive Sun City, AZ 85351

On **February 8, 2019 at 12 noon**

BBQ lunch will be provided. BYOB. Donations are accepted. Bring pictures, stories and a smile. Any questions email Donohoe.46@hotmail.com

Don't miss it!!

2019 Retired Firefighters of Washington Membership Dues

Mail to: RFFOW 9134 207th PL SW Edmonds, WA 98026

☐ Dues paid by payroll deduction, only updating contact information

Name of current member: _____

Name of spouse: _____

Department Retired From: _____

☐ Prior Act ☐ L-1 ☐ L-2

Address: _____

Home Phone: _____ Cell Phone: _____

Email Address: _____

Name and date of death of former member if deceased:

2019 Dues: \$57 Legislative Fund Donation: \$3 Amount Enclosed \$ _____

Letter's We Like To Receive



Hi Dick, Maureen and Megan,
Happy New Year!! It was great to see you at the RFFOW Christmas Luncheon, what a fun time. Enclosed are my 2019 dues and donation to Legislative Fund in memory of late husband Brooks & Mom and Dad Walt and Barb Griffith. Thanks for all you do. Sally Bouillon

Thanks for all you do. Use the extra money wherever it is needed. Have a Happy Healthy New Year! Sandra Adams

Dear Dick, I am sending my membership dues and a donation for you to use as needed. I read the newsletter faithfully. You do so much for the retired fireman I really don't understand why more retired fireman don't join. I have so much to thank you and the Org for and am very grateful every year that passes. With all my blessing, Joyce Straka

Thanks again for all you do. Dues are a small price for a very large voice.
Dan Norton

Dear Dick, Enclosed is a donation to use for RFFOW expenses. As always, I want to thank you for your tireless work for this organization. I look forward to the newsletter each month to get an update of what is going on. I especially liked the letter from Elaine Paul who has some ideas on attracting new members. Current members and retirees need to be vigilant and protect their benefits. This organization is working to ensure that this happens. Thanks again for all that you do! Rosemary King

Thanks for all you do. Merry Christmas! Brent Chomos

Thank you all for another year of hard work for the betterment of the RFFOW. It is very much appreciated! Evelyn Ferguson

Dear Retired Firefighters of Washington, Enclosed is a check to be put towards your legislative fund. We are making this donation to honour the memory of Marcia Grier who recently passed away on November 10th. Marcia was married to retired firefighter Thomas L. Grier for 58 years. RFFOW was one of Marcia's favorite charities so we are pleased to be able to support your organization. Please send donation acknowledgement to Marcia's widower Thomas. Marcia was sweetness and light itself and the world is a lesser place without her. Sincerely, Terry and Patricia Lowe

In Memoriam

Joseph C. Coleman retired Mountlake Terrace FD passed on 11/8/18.

Active Seattle Firefighter Kim Staats passed away at his home 11/13/18. Memorial service January 22 at 11am Marlatt Funeral Home 713 Central Ave N Kent, WA 98032. Class A uniforms authorized

Mark J Fitzgerald, Retired Fire Chief King Co Fire Dist 20-Skyway, served more than 30 years and served as Fire Chief 1994 to 2009, died on 12/5/18, of a cardiac incident in his car on the side of local highway.

William S. Nelson retired Seattle Captain passed away on 12/7/18.

Yvonne Dezarn, widow of retired Seattle lieutenant Darrell Dezarn, passed away on 12/17/18.

Gordon Ochs, retired Seattle firefighters, passed away on 12/22/18.

Donations towards DRS special mailing

Patricia Bradbury	\$103
Alan Collinson	\$103
Arthur Pringle	\$103
Larry Wicken	\$103
Dwayne Paul	\$103
Jerry Davis	\$100
Joseph Roozen	\$100
AD Vickery	\$100
Dave Campbell	\$100
Richard Schmidt	\$100
Stewart Rose	\$100
Sally Bouillon	\$100

in memory of late husband Brooks Bouillon

Joyce Straka	\$100
Marion Herth	\$100
Herbert Brooks	\$50
Karl Burley	\$43
Gloria Thompson	\$43
Jim Kerns	\$43
Chuck Kahler	\$43
Rhonald Holm	\$43

Legislative Contributions for December 2018

Contributions to the Legislative Fund can be made at any time, with a separate check made payable to:

RFFOW Legislative Fund : 9134 207th Place SW, Edmonds, WA 98026.

Thank you to the following members who sent separate donation checks. We would also like to thank all the members who make a \$3.00 contribution when paying their annual dues via check or by payroll deduction. Your contribution allows our voice to be heard and is very much appreciated!! We only list the amount if the donation is above \$25.00:

Myra Mitchell in memory of late husband Bob Mitchell	\$243	William Bush	\$103	AD Vickery	\$100
Robert Watson	\$200	Richard Egeck	\$100	Dorothy Grier	\$100
Rosemary King	\$200	Sharyn Evans	\$100	Mary Sholdra in honor of late husband Ted Sholdra	\$100
Sally Bouillon in memory of mom and dad Walt & Barb Griffith	\$200	Dennis Gill in memory of brother Sid Gill	\$100	Robert Bennett	\$63
Ronald Wold	\$200	Marion Herth	\$100	Chuck Seeman	\$63
Anonymous	\$200	Evelyn Ferguson	\$100	Sandra Adams	\$43
Ronald Hiraki	\$150	Evelyn Minea	\$100	Evelyn Ferguson	\$43
Joyce Straka	\$143	Dolores Hanson	\$100	Michael Krutsinger	\$43
Tom Grier in loving memory of Marcia Grier	\$143	Dennis Weaver	\$100	Ron Larkin	\$43
Douglas Easter	\$136	Dan Doles	\$100	Hugh Bond	\$43
Cleo Maloney	\$120	Richard Schmidt	\$100	Galyn Sortor	\$43
Joseph Bennett	\$103	Donald Rogers	\$100	Charles Kahler	\$43
Herbert Brooks	\$103	William Bush	\$100	Robert Swartout	\$43
Julie Woodward	\$103	Charles King	\$100	Gloria Thompson	\$43
Myron Schmidt	\$103	Dave Campbell	\$100		
Brent Chomos	\$103	John Ellis	\$100		

10 Household Items You Really Shouldn't Put in the Donation Pile

By Erin Gifford | Dec 26, 2018 Realtor.com

It's that time of year again. As in, the time to purge your garage, your basement—and every other space in your home—for a fresh start to the new year. Farewell, broken DVD player! Sayonara, stained T-shirts! But not so fast. You might have the best intentions with your donations, but your local secondhand store doesn't actually want everything you're eager to banish from your home. "We can't take some

things," says Harman Singh of Value Village in Silver Spring, MD. "But we can suggest local haul-away services." So before you get down to the business of decluttering, make sure you know what not to drop off at your local donation center. (Some of these might surprise you.)

1. Mattresses and box springs
2. Anything that holds children (high chairs, cribs, car seats, and strollers)
3. Outdated technology
4. Anything vulgar or offensive
5. Large appliances
6. Broken, stained, and clearly unusable items
7. Anything you got for free

8. Anything that could grow mold (tea kettles, humidifiers, and dehumidifiers)

9. Oversized and unwieldy items

10. Garage sale leftovers

And remember: If you're in doubt about an item, call your local donation center. If it can't accept a particular item, it may be able to point you in the direction of an organization that can.



THANKS TO THE FOLLOWING MEMBERS WHO PAID THEIR 2019 DUES BY CHECK

Judy Adams	Gerald Grill	Bill Roberts
Sandra Adams	Arlene Gordon	Donald Rogers
Stephanie Allen	Donna Graddon	Warren Russell
Alfred Baker	Rex Guichard	Ann Salvesen
Roy Ballestrasse	Michael Heaton	Myron Schmidt
Donald Bartleson	Ronald Hiraki	Steven Schneider
Henry Bass	Rhonald Holm	Albert Sells
Joseph Bennett	Greg Hull	Chuck Seeman
Robert Bennett	Donald Hutter	John Simmons
Ken Bohren	Robert Jeske	Mary Sholdra
Hugh Bond	Wayne Johanson	Richard Smith
Patricia Bradbury	Harold Jones	Galyn Sortor
Donna Brais	Chuck Kahler	Joye Straka
Paul Brasier	Jim Kerns	Robert Swartout
Herbert Brooks	Charles King	Louie Thompson
Steven Brooks	Michael Krutsinger	Gloria Thompson
Eddie Brown	Ron Larkin	Donald Ullom
Ken Brunette	Robert Linker	Charles Ultican
Karl Burley	David Lukin	Robert Van Dyke
Steve Burwash	Duane Malo	Barry Van Trojen
William Bush	Alan Martin	Nicholas Vacca
Gary Castellano	Jim Matthew	AD Vickery
Joe Chapman	James McGough	Uwe Viergutz
Brent Chomos	Sue Miller	Michael Walsh
Charlotte Clark	Evelyn Minea	Dennis Weaver
Alan Collinson	Marjorie McElhose	Larry Wicken
Jerry Davis	Myra Mitchell	David Wilson
Douglas Easter	Robert Nelson	Richard Wirtz
Richard Egeck	John Nichols	Christine Wolfe
Claudia Eitelberg	Jim Niemi	Julie Woodward
John Ellis	Ray Nixon	William Wyatt
Sharyn Evans	David Neyens	George Ziesemer
Evelyn Ferguson	Dan Norton	
Gary Fields	Terry Ollis	
Elmer Fleury	Dwayne Paul	
Michael Foley	Patricia Peak	
Charles Gardner	Del Pelan	
Michael Garvey	George Penner	
Dennis Gill	Janet Pleasance	
James Gray	Arthur Pringle	
Tom Grier	George Ramos	



Retired Firefighters Of Washington

Published once a month by the Retired Firefighters of Washington: 9134 207th Pl SW, Edmonds WA 98026-6659. Phone: 425-775-9080, Fax: 425-776-7939, website: www.rffow.org. All articles and classifieds need to be received by the **20th of the month**. Classifieds are for personal property of members only – not personal business. The Retired Firefighters of Washington reserves the right to reject or cancel any classified. For any questions, please contact Megan Girard (contact information below).

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Megan Girard (email: info@rffow.org)

**January Facts**

January in the Northern Hemisphere is the seasonal equivalent to July in the Southern Hemisphere and vice versa.

January is National Hot Tea Month and National Clean Up Your Computer Month.

January 1st, 1776, the first American flag, the "Grand Union" was presented. Betsy Ross later added the stars in place of the Union Jack.

Leap years exempted, January always begins on the same day as October. In leap years, January always begins on the same day as April and July.

The Chinese floral emblem of January is the plum blossom

The first SuperBowl was held at the L.A. Coliseum in January Jerry Rice has the most touchdowns in a Superbowl (8).

January's birthstone, the garnet, is thought to keep the wearer safe during travel.

Retired Firefighters of Washington

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Edmonds, WA 98026-6659
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Date Sensitive Material—Please Deliver

**The next Meeting will be on
Wednesday, January 16th
at 11:00am;
Calvary Christian Assembly,
6801 Roosevelt Way NE
Seattle, WA**

Meeting Notices In YOUR Area

BELLINGHAM

WHEN: 2nd Friday of the month
WHERE: Squalicum Yacht Club
TIME: 10 AM
INFO: Call Jim Burton
360-734-6572
All are welcome to come and join us, family and friends.

RENTON

WHEN: 1st Wednesday of the month
WHERE: Station 13 in Renton
TIME: 10 AM
INFO: Call President Ray Barilleaux
425-255-7992 or
french1e@comcast.net
We invite you to join us! All are welcome!

YAKIMA

WHEN: 1st Monday of the month
WHERE: Waffles Cafe, 1501 N 1st St.
TIME: 8:30 AM
INFO: Call Bob VanDyke
509-452-8380
All retirees and wives from any Fire Department are welcomed and encouraged to attend!

VANCOUVER

WHEN: 3rd Thursday of the month
WHERE: Union Hall, 2807 NW Fruit Valley Rd V

TIME: 8 AM

INFO: Call President Orbie Scott
360-834-1726
scotty38@comcast.net
All are invited and encouraged to attend. It is a good time to hear and give the latest information, conduct our business and share time with friends.

EVERETT

WHEN: 3rd Tuesday of the month
WHERE: Bob's Burger & Brew, Marysville
TIME: 8:30 AM
INFO: David Neyens
dneynens@aol.com

TACOMA

WHEN: 1st Wednesday of the month
WHERE: Local 31 Union Hall
TIME: 11 AM
Bring a sack lunch, except August and December, which are potluck – everyone's favorite!

SPOKANE VALLEY

WHEN: 3rd Thursday of the month
WHERE: Conley's Restaurant
TIME: 9 AM
INFO: Call Buck Haney
509-922-0708

Anyone interested is encouraged to attend! Come, and give us a try!

ABERDEEN / HOQUIAM

WHEN: 1st Monday of the month
WHERE: The Aberdeen Duffy's Restaurant
TIME: 10 AM
INFO: Call Don Hirschman
360-533-4795
All are invited to join our get-together!

SOUTHWEST LUNCH BUNCH

WHEN: Last Friday of the month, October through May.
WHERE: Ling & Louie's Restaurant in the Wild Horse Pass Casino, Chandler, AZ.
TIME: 11 AM
INFO: Bob Burtch, 206-550-9987 or email, bocato2@yahoo.com



Richard Smith retired from Seattle FD.
Living in Seattle, WA. Wife is Karen

Retired Firefighters of Washington

9134 207th Pl SW • Edmonds, WA 98026-6659

Phone: 425-775-9080

Email: info@rffow.org • www.rffow.org

Richard C. Warbrouck
President

Jim Adsley
Vice President

April 2020

For, About, and in Support of all Retired Washington State Firefighters



Next Meeting? Wednesday, May 13, 2020 - 11 AM; Calvary Christian Assembly 6801 Roosevelt Way NE Seattle, WA

President's Message - By Richard C. Warbrouck



I hope all is as well as can be expected during this most difficult time. At this point it has been reported that six Seattle police officers and ten Seattle

firefighters have tested positive for COVID-19. It appears that once the Coronavirus starts in a group it spreads like fire. The fear is that more firefighters, police officers and other crucial workers, doctors, nurses, and medics in Seattle, across Washington and the United States are contracting COVID-19, the illness caused by the virus.

As of Tuesday April 2nd, 86 Seattle FD employees and 167 Seattle police employees have been quarantined or isolated. You can only imagine how this impacts staffing on a 24 hour day, 7 days a week basis. The Washington State Council of Firefighters (WSCFF) reported that at least 43 firefighters from 25 departments across the state have tested positive. At least 642 Washington state firefighters have gone into isolation or quarantine after being exposed to the virus or showing symptoms consistent with COVID-19. I can't imagine what the situation will be when you receive this Newsletter.

Governor Inslee issued a proclamation clearing the way for LEOFF II retirees to return to active service as law enforcement officer or firefighter while continuing to receive their pension benefit. This change will enable skilled first responders to return to service and help ease the burden on public safety staffing during the COVID-19 pandemic. This policy will be allowed through April 30, 2020.

A COVID-19 testing site for first responders is set to open in Covington this week, according to city officials. The site will be at the former Covington Elementary School site and will be used for emergency operations, along with providing virus testing. "We are so thankful for our selfless first responders and want to ensure they can stay safe as they continue to serve our greater community," said Covington Mayor Jeff Wagner. "By providing a dedicated testing site, we can identify cases more efficiently and make sure those who have contracted COVID-19 can stay safely away while those who remain healthy can continue to stay healthy." According to Covington police Chief Andrew McCurdy, the site will operate about 10 hours per week (2 days a week).

The NYFD reported the busiest five days for the EMS in its history last

week. The Coronavirus has also deeply affected the NYPD, which has 930 employees who tested positive as of Monday March 30, 2020.

On a brighter side, if you read the minutes of our March 11, 2020 meeting you are aware that I reported on the LEOFF I April Cost of Living Adjustment (COLA). DRS reported that the COLA increase effective April 1, 2020 is 2.14 percent. The increase will be on the April check.

The Governor has signed our bill HB 2051 into law. The bill was passed with only one friendly amendment submitted by Senator Christine Rolfes, Chair of the Senate Ways and Means Committee. When I testified on HB 2051 after it was passed by the House and was being considered by the Senate Ways and Means Committee, I explained that we are having difficulty filling some of the positions on pension boards dating back to 1919 and have worked well. The LEOFF I disability boards were established in 1969 effective 1970. I reminded the committee that the LEOFF I Retirement System was closed in 1977 and that no younger members are coming into the system to serve on these pension and disability boards. The bill will expand the eligibility to serve on the boards by

(Continued on page 2)

President's Message

(Continued from page 1)

allowing any active or retired firefighter or law enforcement officer who lives and pays taxes in the cities, county, fire district or fire authority served by the board, eligible for election to the board. Remember only the members under the jurisdiction of the board can vote in a board election. This is not a public election. I pointed out that these active and retired firefighters and law enforcement officers living in the community are not second class citizens. They are taxpayers who can be elected as Mayor to the city council or to any city or county elected office, why can't they be elected to these boards? When I pointed out to the committee chair who is a woman, that the pension boards administer the benefits for the surviving spouses of the deceased members. She asked if a surviving spouse can serve on these boards, I answered no, not at this time. I later received a call to ask if I would be opposed to an amendment to allow a surviving spouse to serve on a board. Of course, I responded that I would not. The more options we can get the better off we are. I know of several women who would be outstanding candidates and remember it's the members who vote and decide. As a result the Senate passed HB 2051 with the one amendment to allow a surviving spouse to be elected to a board and the House again passed the bill as amended.

Last year HB 2051 was introduced along with a senate companion bill SB 5920. When I first brought this issue to the Select Committee on Pension Policy Bill Dickinson of the LEOFF I Coalition said that he was not aware of any problems in filling the board positions, but if there were a change he would prefer that the active and retired firefighters

and police officers living in the jurisdiction served by the board would have to be members of a Washington State Retirement System. The committee was not able to take action on our request to have the committee submit a bill. We did however have the House Bill 2051 and Senate Bill 5920 introduced in the 2019 legislative session. Neither of the bills were passed as the legislature came to a close.

During the interim between 2019 and 2020 legislative sessions we went back to the Select Committee on Pension Policy to request the committee to endorse the two bills that were introduced in the 2019 legislative session. Again Joyce Willms and Bill Dickinson requested the same amendment to only allow the active and retired officers who are members of the LEOFF I system to be eligible for election to the board.

The committee passed a motion to endorse the bills with the amendment. We didn't feel that there was adequate time to debate this any further as we wanted the committee's endorsement. We felt that we would be able to address this amendment during the legislative process. We were surprised to learn that a Senator on the Select Committee on Pension Policy put the amendment on the Senate Bill. We pushed and got the House Bill passed in the House without the amendment and lobbied against an amendment in the Senate Ways and Means Committee as they considered the House Bill 2051. They did pass the House bill without the controversial amendment and with the friendly amendment to allow a surviving spouse to be elected to the board. The bill was then approved by the full Senate and House and signed by the Governor. All this controversy was for nothing. As I said before, anytime you can pass a

bill with more than one option it's to your advantage. Those involved can choose which option is to their advantage. I don't believe restricting an active or retired firefighter or law enforcement officer to be members of the Washington State Retirement System is necessary. We may never have a retired officer from out of state elected to a board. If there is a situation where a brother or sister of a firefighter or law enforcement officer retires from out of state, moves back to Washington state and is willing to serve on the board it would be to our advantage. If a retired officer from out of state who had excellent qualifications, maybe a former union or guild officer or perhaps one who served on a pension or disability board, it would be to our advantage. Again if they can be elected as Mayor or to the city council they should be eligible for election to the board. In most cases a retired officer from out of state would be better than a citizen at large, another city official or a state pension or disability board.

The only reason I explained all this is to educate you on the legislative process and to point out that it's not in our best interest to have two groups representing the same LEOFF I retirees. It can give the legislators an excuse to do nothing when two groups representing the same class of employees or retirees have different opinions. Luckily in our case looking back over several issues it hasn't made much of a difference.

I received an email with the WSRD-SPOA Washington State Retired Deputy Sheriffs and Police Officers Association with their website logo. The WSRD-SPOA to my knowledge is the only organization that is affiliated with the so-called Coalition. I can't determine who authored the

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President's Message

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five page document, a WSRD-SPOA officer, board member or Joyce Willms the Executive Director and lobbyist for the LEOFF I Coalition. On page 3 in the second paragraph it states "My name is Joyce Willms and I'm the Executive Director and lobbyist for the LEOFF I Coalition." If it was written by Ms. Willms, she goes overboard in congratulating herself, everyone in the WSRD-SPOA and the Coalition for getting HB 2051 passed. With her generosity in thanking everyone she didn't mention the RFFOW who first brought this issue to the Select Committee, had HB 2051 and the companion bill SB 5920 drafted and testified at each hearing as the bill progressed. We also contacted the Democrat Senators in leadership positions to get the bill out of the Senate Rules and on the Senate floor for a vote. We lobbied to remove the amendment to make only those active and retired officers who are members of the LEOFF I Retirement System eligible for election to the board and for the only amendment that passed to allow surviving spouses eligible for election to a board.

Ken Crowder, President Washington State Retired Police Officers Association worked very closely with the prime sponsor of the bill, Representative John Lovick during the session. As always there are as many errors in the document by

Joyce Willms as there are paragraphs. Apparently Joyce Willms the Executive Director and lobbyist for the LEOFF I Coalition and Bill Dickinson never read the bill signed by the Governor or they wanted to put out incorrect information. In the first paragraph on page two, Joyce stated "The bill passed clarifying eligibility of who can serve on local disability boards as only LEOFF members, as well as expanding eligibility to serve on disability boards to surviving spouses of LEOFF I members."

On page three of House Bill 2051 it clearly states:

(2) If no eligible regularly employed or retired firefighters are willing or able to be elected to the board under subsection (1) of this section, then the following individuals may be elected to the board under subsection (1) of this section:

(a) Any active or retired firefighters who reside within the jurisdiction served by the board. This includes active and retired firefighters under this chapter and chapters 41.18, 41.26, and 52.26 RCW:

(b) The widow or widower of a firefighter subject to the jurisdiction of the board.

Seems very clear to me. Stay safe.



Noteworthy April Dates

- April 8 marks the start of Passover (beginning at sundown).
- April 10 is Good Friday.
- April 12 is Easter Sunday. (April 19 is Orthodox Easter.)
- April 22 is Earth Day.
- April 24 is National Arbor Day

April Moon Phases

- First Quarter: Apr. 1
- Full Pink Moon: Apr. 7
- Last Quarter: Apr. 14
- New Moon: Apr. 22
- First Quarter: Apr. 30

In Memoriam

- Henry Bass, Seattle F.D. passed away on February 9, 2020
- Donald Ullom, retired Seattle F.D. Captain, passed away on March 2, 2020
- Retired Tacoma Fire Captain, Larry Lehman, passed away in Yuma, AZ on March 20, 2020

April Pension Report

By: Ray Sanderson

Pension security for public employees has attracted a great deal of attention, but without retiree health care coverage, retirement is not very secure. Retiree health care plays a critical role in overall compensation offerings, especially in professions such as public safety, which include jobs that have traditionally had earlier retirement ages. Retiree health care coverage varies across the country, ranging from no coverage, to access to health insurance with no financial support, to comprehensive plans with little cost to the retiree.

The state and local governmental workforce is aging. In 2018, 41.3 percent of state government workers and 44.8 percent of local government workers were between the ages of 45 and 64, compared with 34.6 percent of private sector workers. While different worker cohorts have different age requirements for retirement, and not all workers participate in Social Security via their current job, 12.1 percent of state and local government employees are over 62 years of age. Although retiree health care does not typically have the same constitutional or statutory protections as pensions, 89 percent of retired state government employees under age 65 and 87 percent of retired state government employees over age 65 receive retiree health care benefits. Among local government employ-

ees, 62 percent of retirees under age 65 and 65 percent of those age 65 or older receive retiree health care benefits. Benefit levels can vary based on factors such as date of hire, date of retirement, and/or vesting eligibility.

While some states and localities have developed trusts and/or pre-fund at least some of their retiree health care costs, many are operating on a pay-as-you-go system, in which benefits are paid annually out of general fund revenue, as opposed to accumulating assets to prepare for the cost of future retirees. The approach of not adequately funding retiree health care has resulted in substantial unfunded liabilities due to the lack of accumulated assets. As of FY 2017, approximately \$673 billion, or 93 percent, of state other post-employment benefit (OPEB) liabilities were not funded by assets. As a result, governments are promising a benefit for which they have only set aside 7 percent of the total cost—a circumstance that may cause some to question policymakers' commitment to funding the benefit. On a per capita basis, state OPEB unfunded liabilities vary substantially, ranging from zero or near zero to more than \$8,000.

Changes in the accounting and reporting standards for employers that sponsor retiree health care benefits, issued by the Governmental Accounting Standards Board (GASB), have made concerns about unfunded liabilities even more acute among state and local employers. In

particular, GASB Statement 45, issued in June 2004, was the first-of-its-kind accounting and financial reporting standard requiring government employers to measure and report all OPEB liabilities. While government employers were paying increased attention to reporting of these costs with Statement 45, the issuance of GASB Statement 75 (replacing GASB 45 in 2015) brought the importance and impact of liabilities even more to the forefront. With GASB 75, the net OPEB liability (NOL) must be included in the balance sheet of the plan and in the income statement of the employer, rather than in the notes of the plan, as was previously allowed for reporting the unfunded actuarial accrued liability (UAAL) under GASB 45.

Rising retiree health care costs and changes in accounting standards are making unfunded liabilities more prominent, and states and localities are taking a variety of actions to mitigate these costs. These include changing eligibility requirements (e.g., increasing the age for eligibility or number of years of service required for receiving benefits), reducing the employer contribution to premiums, reducing coverage for non-Medicare eligible and/or Medicare eligible retirees, and modifying plan choices and administration, among other strategies. As state and local government employers continue to compete with the

(Continued on page 5)

RFFOW Meeting Minutes

3/11/2020

- President Warbrouck opened the meeting with a flag salute at 1100 hours
- Board Members in Attendance- President Warbrouck, VP Adsley, Directors Fisher, Bartlow, Stanford
- Absent- Director Orlando, Vandver, Kinsella (all excused)
- In Memory- President Warbrouck recognized several members who have passed in recent days. Wayne Bodeen- 2/23/20 Seattle, Henry Bass- 2/9/20-Seattle, and Wayne Johanson- 2/9/20-Seattle.
- Minutes- The February minutes were approved as submitted.

Membership Report- Director Fisher reported no new members last month.

Financial Report- President Warbrouck gave a report on the income and expenses and balances through February, General and Legislative fund balances. All funds and investments are good. Adsley moved to approve the report. The motion was seconded and unanimously approved.

Correspondence- President Warbrouck received a letter of introduction from Matt Larkin, a candidate for the state attorney general position. It seems he has good qualifications for the position. During the process for finding the best price for printing the survey Dick

found a new print shop in Edmonds which will also print our monthly newsletters for \$183.00 less per month.

The Coalition sent out correspondence that appeared to interfere with the survey sent to all LEOFFI beneficiaries. It had so many errors in it President Warbrouck sent a special letter to all RFFOW members. Letters were also sent by Jerry Taylor and Ken Crowder to their respective organizations clarifying the issues. President Warbrouck explained when and why the LEOFFI Coalition was formed. In 2000 the state Legislature was proposing closing the LEOFFI retirement fund and placing the revenue in the state general fund. Consequently, several LEOFFI organizations joined forces to raise money to fight this by creating the Coalition. A lot of money was raised. Unfortunately, concerns were subsequently raised about the operation of the Coalition and all the various organizations ended up withdrawing except for this Washington State Retired Deputy Sheriffs & Police Officers Association (WSRDSPOA). More recently Coalition officers have actually testified against our legislation to improve membership on local disability boards to address communities which are having trouble manning those boards. If these changes were not done, we have concerns there could be an attempt to create a statewide board which could then diminish some medical benefits to retirees.

Old Business- President Warbrouck and other RFFOW board members testified before several committees on HB2051 which was offered to address the disability board membership issues. With one amendment of the senate companion bill died in the senate last year. This year the House Bill 2051 passed the House and the Senate 38 to 1 with one Friendly Amendment. The Bill solves the problem created by the new Regional Fire Authorities and now allows spouse's to serve on disability boards. The bill then went back to the house to accept the Senate amendment. President Warbrouck and Ken Crowder contacted many Legislators to be sure it made it to the floor for a vote this year, thanks to Representative John Lovick it passed in the house 97 to 1. It now has been sent to the Governor for final signature.

The surveys have now been printed and forwarded to a private mailing service for distribution to all 6,900 LEOFFI beneficiaries. We budgeted \$10,000 for this mailing; however, the cost is less at \$6500. The cost will be divided equally by the RFFOW and Retired Seattle Police Officers Association. We will collate the responses on the surveys for analysis when they are returned which will be no small task. We are hopeful this will all lead to a better way to defend our pension system from future attacks and the ability to notify more beneficiaries

(Continued on page 7)

Meeting Minutes

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when that happens.

New Business -

Current membership dues payment date information needs to be entered in more than one place; we had a glitch with some being entered incorrectly due to complication in our system. We believe we have that resolved now. If you notice any issue with that in future mailings, please let us know.

You should be receiving a 2.14% COLA increase in your

LEOFFI retirement payment in April. President Warbrouck mentioned the Legislature has passed SHB1888 which will require DRS to provide certain information when there is a public information request. Adsley mentioned this issue went to court from the freedom foundation to specifically get addresses for public employees for the purpose of notifying individual public employees of the federal Janis decision. As retirees we should no longer be considered

as employees. President Warbrouck said he would get clarification from DRS on this.

Dave Spalding and director Fisher won the door prize drawings.

Adjournment-

The meeting was adjourned at 1230.

(Minutes submitted by Vice President Adsley)



Retired Firefighters Of Washington

Published once a month by the Retired Firefighters of Washington: 9134 207th Pl SW, Edmonds WA 98026-6659. Phone: 425-775-9080, Fax: 425-776-7939, website: www.rffow.org. All articles and classifieds need to be received by the **20th of the month**. Classifieds are for personal property of members only – not personal business. The Retired Firefighters of Washington reserves the right to reject or cancel any classified. For any questions, please contact Amalia Akagi (contact information below).

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PAC Donations

* Irven Schick \$300	* Stephen Gibler \$100
* Nancy Nance \$203 In memory of her husband Russell Nance	* Jim Morton \$100
* Michael Keohi \$200	* Linda Teague \$100
* Jim Hudson \$200	* Peter Vaglio \$100
* Virginia Ullom \$200 in memory of her husband Don Ullom	* Howard Vietzke \$100
* Harold Webb \$200	* Russell Hill \$93
* Richard Gelstin \$63	* Floyd Wilson \$75
* Barbara Beers \$150	* Douglas Cramer \$50
* Bob Gear \$103	* Jack Seward \$50
* Dennis Daniels \$100	* Ken McAllister \$43
	* Curtis Yamane \$43
	* Richard Wirtz \$25

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**The next meeting scheduled for
Wednesday, May 13th, 2020,
will most likely be canceled due
to COVID-19.**

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2020 Dues Paid

- Jerald Aasen
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- Al Grafalo
- Melvin Helgeson
- Russell Hill
- Ken McAllister
- Patricia McAllister
- Barbara Moberg
- Jim Morton
- Nancy Nance
- Willard Shockey 2019
& 2020

- Linda Teague
- Richard Thompson
- Virginia Ullom
- Howard Vietzke
- Harold Webb
- Christina Wolfe
- Curtis Yamane

Dues Paid by Payroll

Deduction

- Steven Gibler
- Jim Hudson
- Irven Schick
- Jack Seward
- Harold Webb
- Floyd Wilson